

Changes to Matrix Tables for SACS Software

May 3, 2016

The following changes have been made to the Standardized Account Code Structure (SACS) Matrix Tables. Updated tables can be found on the following CDE Web page:

<http://www.cde.ca.gov/fq/ac/ac/validcodes.asp>

The PCA/Resource spreadsheet and the Master List of Resources are also updated and can be found on the following CDE Web page:

<http://www.cde.ca.gov/fq/ac/ac/resource.asp>

NOTE: All new account codes and combinations are effective for 2015–16 unless specifically stated otherwise.

New Object

Added new Object 8221 for districts, counties and JPAs.

OB 8221 – Donated Food Commodities

New object code established to allow LEAs to record food commodities received from the federal government for use in school meal programs.

Fund by Resource

Opened Resource 6391 to Fund 11 for JPAs (already open to districts and counties):

RS 6391 – Adult Education Block Grant Program

FD 11 – Adult Education Fund

To allow joint power agencies (JPAs) to account for the Adult Education Block Grant Program (which is already open for districts and counties).

Fund by Object

Opened Fund 11 to Object 7213 for districts, counties and JPAs.

FD 11 – Adult Education Fund

OB 7213 – Transfers of Pass-Through Revenues to JPAs

To allow districts and counties that are fiscal agents for adult education consortia to record funding passed through to member JPAs (which is already open for member districts and counties).

Opened Fund 11 to the following objects for JPAs (already open to districts and counties):

FD 11 – Adult Education Fund

OB 7211 – Transfers of Pass-Through Revenues to Districts or Charter Schools

OB 7212 – Transfers of Pass-Through Revenues to County Offices

OB 8587 – Pass-through Revenues from State Sources

To allow joint powers agencies (JPAs) that are fiscal agents for adult education consortia to record funding passed through to member LEAs.

Opened Object 8221 to the following funds for districts, counties and JPAs:
OB 8221 – Donated Food Commodities
FD 01 – General Fund
FD 09 – Charter Schools Special Revenue Fund (not open to JPAs)
FD 13 – Cafeteria Special Revenue Fund
FD 61 – Cafeteria Enterprise Fund (not open to JPAs)
FD 62 – Charter Schools Enterprise Fund
To allow LEAs to record food commodities received from the federal government for use in school meal programs.

Opened Object 8590 to the following funds for districts, counties and JPAs:
OB 8590 – All Other State Revenue unless noted otherwise:
FD 19 – Foundation Special Revenue Fund (districts and counties only)
FD 57 – Foundation Permanent Fund (districts and counties only)
FD 63 – Other Enterprise Fund (districts and counties only)
FD 66 – Warehouse Revolving Fund (districts and counties only)
FD 67 – Self-Insurance Fund
FD 73 – Foundation Private-Purpose Trust Fund (districts and counties only)
To allow LEAs to record the State's on-behalf contribution to the California State Teachers' Retirement System (CalSTRS).

Resource by Object

Opened Resource 6391 to the follow objects for JPAs (already open to districts and counties):
OB 8587 – Pass-through Revenues from State Sources
OB 8590 – All Other State Revenue
OB 8631 – Sale of Equipment and Supplies Sources
OB 8660 – Interest
OB 8662 – Net Increase (Decrease) in Fair Value of Investments
OB 8671 – Adult Education Fees
OB 8677 – Interagency Services Between LEAs
OB 8689 – All Other Fees and Contracts
OB 8699 – All Other Local Revenue
OB 8710 – Tuition
OB 8919 – Other Authorized Interfund Transfers In
OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs
OB 8980 – Contributions from Unrestricted Revenues
OB 8990 – Contributions from Restricted Revenues
OB 9110 – Cash In County Treasury
OB 9111 – Fair Value Adjustment to Cash in County Treasury
OB 9120 – Cash in Bank(s)
OB 9140 – Cash Collections Awaiting Deposit
OB 9200 – Accounts Receivable
OB 9290 – Due from Grantor Governments
OB 9310 – Due from Other Funds
OB 9330 – Prepaid Expenditures (Expenses)
OB 9500 – Accounts Payable (Current Liabilities)

OB 9590 – Due to Grantor Governments
OB 9610 – Due to Other Funds
OB 9713 – Nonspendable Prepaid Items
OB 9740 – Restricted Balance
OB 9790 – Unassigned/Unappropriated/Unrestricted Net Position
OB 9791 – Beginning Fund Balance
OB 9793 – Audit Adjustments
OB 9795 – Other Restatements

To allow joint power agencies (JPAs) to account for the Adult Education Block Grant Program (which is already open for districts and counties).

Opened Object 8221 to the following resources for districts, counties and JPAs:

RS 5310 – Child Nutrition: School Programs

RS 5330 – Child Nutrition: Summer Food Service Program Operations

To allow LEAs to record food commodities received from the federal government for use in school meal programs.

<p>LEGEND: FD = Fund, RS = Resource, YR = Project year, GO = Goal, FN = Function, OB = Object</p>
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