

Changes to Matrix Tables for SACS Software

June 29, 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>

This posting includes 2015-16 spreadsheet and PDF files, in addition to 2016-17 spreadsheet and PDF files. Both sets of files will be included in our postings until October 2016. After unaudited actual reporting is completed, we will discontinue posting 2015-16 files.

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

New Resource

Added new Resource 6392 for districts, counties, and JPAs.

RS 6392 – Adult Education Block Grant Data and Accountability

New resource code established to allow LEAs to account for funding provided for Adult Education Block Grant Data and Accountability.

Fund by Resource

Opened new Resource 6392 to fund 11 for districts, counties, and JPAs.

RS 6392 – Adult Education Block Grant Data and Accountability

FD 11 – Adult Education Fund

New resource code established to allow LEAs to account for funding provided for Adult Education Block Grant Data and Accountability.

Fund by Function

Opened Fund 71 to Function 9100 for districts, counties, and JPAs.

FD 71 – Retiree Benefit Fund

OB 9100 – Debt Service

To allow LEAs to record debt service transactions in Retiree Benefit Fund, Fund 71.

Resource by Object

Opened Resource 5640 to Object 9797 for districts and counties:

OB 9797 – Restricted Net Position

To allow LEAs to report components of net position for Resource 5640 in proprietary funds.

Opened new Resource 6392 to the following objects for districts, counties, and JPAs:

- OB 8587 – Pass-through from State Sources
- OB 8590 – All Other State Revenue
- OB 8631 – Sale of Equipment and Supplies
- OB 8660 – Interest
- OB 8662 – Net Increase (Decrease) in the Fair Value of Investments
- OB 8677 – Interagency Services Between LEAs
- OB 8689 – All Other Fees and Contracts
- OB 8699 – All Other Local Revenue
- 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 Country 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 Item
- OB 9740 – Restricted Balance
- OB 9790 – Unassigned/Unappropriated/Unrestricted Net Position
- OB 9791 – Beginning Fund Balance
- OB 9793 – Audit Adjustments
- OB 9795 – Other Restatements

New resource code established to allow LEAs to account for funding provided for Adult Education Block Grant Data and Accountability.

End Dates Added

Resource 3341 ends June 30, 2017 (last available fiscal year 2016-17).
RS 3341 – Special Ed: IDEA Interpreter Certification, Part B, Sec 611
This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2017.

End Dates Removed

End dates for Resource 5454 have been removed.
RS 5454 – Child Nutrition: Team Nutrition Grant 2015
Resource end dates removed to allow LEAs to account for the Team Nutrition Training Grant. This program has been reinstated for 2015-16.

Revised Titles

GO 3800 – Career Technical Education

Title changed from “Vocational Education” to reflect the changes in the California School Accounting Manual (2016 Edition).

GO 4630 – Adult Career Technical Education

Title changed from “Adult Vocational Education” to reflect the changes in the California School Accounting Manual (2016 Edition).

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