

# Changes to Matrix Tables for SACS Software

## October 12, 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/fg/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/fg/ac/ac/resource.asp>

**NOTE:** All new account codes and combinations are effective for 2016–17 unless specifically stated otherwise.

### **New Resource**

Added new Resource 7338 for districts and counties.

RS 7338 – College Readiness Block Grant

*New resource code established to allow LEAs to account for funding provided for College Readiness Block Grant.*

### **Fund by Resource**

Opened new Resource 7338 to Funds 01, 09, and 62 for districts and counties.

RS 7338 – College Readiness Block Grant

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund

FD 62 – Charter Schools Enterprise Fund

*New resource code established to allow LEAs to account for funding provided for College Readiness Block Grant.*

### **Resource by Object**

Opened new Resource 7338 to the following objects for districts and counties:

RS 7338 – College Readiness Block Grant

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  
 OB 9796 – Net Investment in Capital Assets  
 OB 9797 – Restricted Net Position  
*New resource code established to allow LEAs to account for funding provided for College Readiness Block Grant.*

**End Dates Added**

Resource 6075 ends June 30, 2018 (last available fiscal year 2017-18).  
 RS 6075 – Child Development: State Family Child Care Homes  
*This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2018.*

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