

Changes to Matrix Tables for SACS Software

June 5, 2017

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 2017–18 unless specifically stated otherwise.

Fund by Resource

Opened new Resource 6371 to Funds 01, 09, and 62 for districts, counties, and JPAs.

RS 6371 – CalWORKs for ROCP or Adult Education

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 CalWORKs funding to provide services to CalWORKs–eligible clients.

Opened new Resource 7085 to Funds 01, 09, and 62 for districts and counties.

RS 7085 – California Learning Communities for School Success

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 the California Learning Communities for School Success (LCSSP) funding received.

Resource by Object

Opened new Resource 6371 to the following objects for districts, counties, and JPAs:

RS 6371 – CalWORKs for ROCP or Adult Education

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 CalWORKs funding to provide services to CalWORKs–eligible clients.

Opened new Resource 7085 to the following objects for districts and counties:

RS 7085 – California Learning Communities for School Success
 OB 8587 – Pass-through from State Sources
 OB 8590 – All Other State Revenue
 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 9797 – Restricted Net Position

New resource code established to allow LEAs to account for the California Learning Communities for School Success (LCSSP) funding received.

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