

Changes to Matrix Tables for SACS Software

October 06, 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/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 2017–18 unless specifically stated otherwise.

New Resource

Added new Resource 7411 for counties.

RS 7411 – Online Educational Resources (Student Friendly Services)

New resource code established to allow counties to account for the Online Educational Resources (Student Friendly Services) funding.

Fund by Resource

Opened new Resource 7411 to Fund 01 for counties.

RS 7411 – Online Educational Resources (Student Friendly Services)

FD 01 – General Fund

New resource code established to allow counties to account for the Online Educational Resources (Student Friendly Services) funding.

Resource by Object

Opened new Resource 7411 to the following objects for counties:

RS 7411 – Online Educational Resources (Student Friendly Services)

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 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 counties to account for the Online Educational Resources (Student Friendly Services) funding.

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