

# Changes to Matrix Tables for SACS Software

## January 17, 2018

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 4127 for districts and counties.

RS 4127 – ESEA: Title IV, Part A, Student Support and Academic Enrichment Grants

*New resource code established to allow LEAs to account for ESSA, Title IV, Part A, Student Support and Academic Enrichment Grant funding.*

Added new Resource 6317 for counties.

RS 6317 – California Equity Performance and Improvement Grant

*New resource code established to allow LEAs to account for the new California Equity Performance and Improvement Grant.*

Added new Resource 6695 for districts, counties, and JPAs.

RS 6695 – Tobacco Use Prevention Education (Prop.56): Local Assistance

*New resource code established for Prop. 56 funding to be used for tobacco use prevention education (TUPE) programs. Prop. 56 funding is subject to audit and reporting requirements not applicable to previous Prop. 99 TUPE funding.*

### **Fund by Resource**

Opened new Resource 4127 to Funds 01, 09, and 62 for districts and counties.

RS 4127 – ESEA: Title IV, Part A, Student Support and Academic Enrichment Grants

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 ESSA, Title IV, Part A, Student Support and Academic Enrichment Grant funding.*

Opened new Resource 6317 to Fund 01 for counties.

RS 6317 – California Equity Performance and Improvement Grant

FD 01 – General Fund

*New resource code established to allow LEAs to account for the new California Equity Performance and Improvement Grant.*

Opened new Resource 6695 to Funds 01, 09, and 62 for districts, counties, and JPAs.

RS 6695 – Tobacco Use Prevention Education (Prop.56): Local Assistance

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund

FD 62 – Charter Schools Enterprise Fund

*New resource code established for Prop. 56 funding to be used for tobacco use prevention education (TUPE) programs. Prop. 56 funding is subject to audit and reporting requirements not applicable to previous Prop. 99 TUPE funding.*

### **Resource by Object**

Opened new Resource 4127 to the following objects for counties.

RS 4127 – ESEA: Title IV, Part A, Student Support and Academic Enrichment Grants

OB 8285 – Interagency Contracts Between LEAs

OB 8287 – Pass-through Revenues from Federal Sources

OB 8290 – All Other Federal Revenue

OB 8660 – Interest

OB 8662 – Net Increase (Decrease) in the Fair Value of Investments

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 9500 – Accounts Payable (current Liabilities)

OB 9590 – Due to Grantor Governments

OB 9610 – Due to Other Funds

OB 9650 – Unearned Revenue

*New resource code established to allow LEAs to account for ESSA, Title IV, Part A, Student Support and Academic Enrichment Grant funding.*

Opened new Resource 6317 to the following objects for counties.

RS 6317 – California Equity Performance and Improvement Grant

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 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 the new California Equity Performance and Improvement Grant.*

Opened new Resource 6695 to the following objects for districts, counties, and JPAs.

RS 6695 – Tobacco Use Prevention Education (Prop.56): Local Assistance  
 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 9500 – Accounts Payable (current Liabilities)  
 OB 9590 – Due to Grantor Governments  
 OB 9610 – Due to Other Funds

**OB 9650 – Unearned Revenue**

*New resource code established for Prop. 56 funding to be used for tobacco use prevention education (TUPE) programs. Prop. 56 funding is subject to audit and reporting requirements not applicable to previous Prop. 99 TUPE funding.*

**End Dates Added**

Resource 3927 ends June 30, 2020 (last available fiscal year 2019-20).  
*This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2020.*

Resource 5080 ends June 30, 2020 (last available fiscal year 2019-20).  
*This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2020.*

Resource 6382 ends June 30, 2020 (last available fiscal year 2019-20).  
*This program is no longer funded. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2020.*

Combination of Object 8625 with Resource 0000 is no longer valid after June 30, 2018.

**OB 8625 – Community Redevelopment Funds Not Subject to LCFF Deduction**

**RS 0000 – Unrestricted**

*Combination of Object 8625, Community Redevelopment Funds Not Subject to LCFF Deduction, with Resource 0000, Unrestricted, is no longer valid after June 30, 2018.*

**Revised Titles**

**RS 3905 – Adult Education: Adult Basic Education & ELA (Section 231)**

*Title changed from “Adult Education: Adult Basic Education & ESL (Section 231)” as requested by program office.*

**RS 6355 – Direct Support Professional Training Program**

*Title changed from “ROCP: Direct Support Professional Training Program” as requested by program office.*

**OB 9664 – Total/Net OPEB Liability**

*Title changed from “Net OPEB Obligation” per GASB 75 requirement that total/net OPEB liability be reported on LEAs’ financial statement.*

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