

Changes to Matrix Tables for SACS Software

April 23, 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/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.

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

New Resource

Added new Resource 7024 for districts and counties.

RS 7024 – California-grown Fresh School Meals Grant

New resource code established to allow LEAs to account for the California-grown Fresh School Meals Grant.

Fund by Resource

Opened new Resource 7024 to Funds 01, 09, 13, 61, and 62 for districts counties.

RS 7024 – California-grown Fresh School Meals Grant

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund

FD 13 – Cafeteria Special Revenue Fund

FD 61 – Cafeteria Enterprise Fund

FD 62 – Charter Schools Enterprise Fund

New resource code established to allow LEAs to account for the California-grown Fresh School Meals Grant.

Fund by Goal

Open Fund 11 to Goal 4630 for JPAs (already open for districts and counties).

FD 11 – Adult Education Fund

GO 4630 – Adult Career Technical Education

To allow Joint Power Agencies (JPAs) to account for adult career technical education instructional costs and support costs in the Adult Education Fund.

Resource by Object

Opened new Resource 7024 to the following objects for districts and counties.

RS 7024 – California-grown Fresh School Meals Grant

OB 8520 – Child Nutrition
 OB 8590 – All Other State Revenue
 OB 8631 – Sale of Equipment and Supplies
 OB 8634 – Food Service Sales
 OB 8639 – All Other Sales
 OB 8660 – Interest
 OB 8662 – Net Increase (Decrease) in the Fair Value of Investments
 OB 8677 – Interagency Services Between LEAs
 OB 8699 – All Other Local Revenue
 OB 8916 – To Cafeteria Fund from General Fund
 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 County 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 9430 – Buildings
 OB 9435 – Accumulated Depreciation - Building
 OB 9440 – Equipment
 OB 9445 – Accumulated Depreciation - Equipment
 OB 9450 – Work in Progress
 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 the California-grown
 Fresh School Meals Grant.*