# Changes to Matrix Tables for SACS Software

February 19, 2021

California Department of Education (CDE)

The following changes have been made to the Standardized Account Code Structure (SACS) Matrix Tables. Updated tables can be found on CDE’s SACS Valid Codes and Combinations web page at:

<https://www.cde.ca.gov/fg/ac/ac/validcodes.asp>

The Program Cost Account (PCA)/Resource spreadsheet and the Master List of Resources are also updated and can be found on CDE’s SACS Resource Spreadsheets web page at:

<https://www.cde.ca.gov/fg/ac/ac/resource.asp>

***NOTE:*** *All new account codes and combinations are effective for 2020–21.*

**LEGEND: *FD = Fund, RS = Resource, FN = Function, OB = Object***

## New Resource

Opened new Resource 3212 for district and counties.

RS 3212 – Elementary and Secondary School Relief II (ESSER II) Fund

*New resource code established to allow LEAs to account for the new Elementary and Secondary School Emergency Relief II (ESSER II) Fund, authorized under Section 313(b) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 5056 for district and counties.

RS 5056 – Child Development: CARES Act General Child Care and Development (Contract Prefix CCTR)

*New resource code established to allow LEAs to account for the CARES Act General Child Care and Development Program.*

## Fund by Resource

Opened new Resource 3212 to the following funds for district and counties:

RS 3212 – Elementary and Secondary School Relief II (ESSER II) Fund

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 new Elementary and Secondary School Emergency Relief II (ESSER II) Fund, authorized under Section 313(b) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 5056 to Fund 12 for district and counties.

RS 5056 – Child Development: CARES Act General Child Care and Development

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the CARES Act General Child Care and Development Program.*

## Resource by Object

Opened new Resource 3212 to the following objects for districts and counties:

RS 3212 – Elementary and Secondary School Relief II (ESSER II) Fund

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 8699 – All Other Local Revenue

OB 8919 – Other Authorized Interfund Transfers In

OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs

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 9330 – Prepaid Expenditures (Expenses)

OB 9440 – Equipment

OB 9445 – Accumulated Depreciation – Equipment

OB 9500 – Accounts Payable (Current Liabilities)

OB 9590 – Due to Grantor Governments

OB 9610 – Due to Other Funds

OB 9690 – Deferred Inflows of Resources

OB 9713 – Nonspendable Prepaid Items

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 the new Elementary and Secondary School Emergency Relief II (ESSER II) Fund, authorized under Section 313(b) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 5056 to the following objects for districts and counties:

RS 5056 – Child Development: CARES Act General Child Care and Development

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 8673 – Child Development Parent Fees

OB 8699 – All Other Local Revenue

OB 8919 – Other Authorized Interfund Transfers In

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 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 CARES Act General Child Care and Development Program.*