# Changes to Matrix Tables for SACS Software

January 29, 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 5316 for district, counties, and JPAs.

RS 5316 – Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement

*New federal resource code established to allow LEAs to account for supplemental rate increase for meals served during the COVID–19.*

Opened new Resource 7027 for district, counties, and JPAs.

RS 7027 – Child Nutrition: COVID State Supplemental Meal Reimbursement

*New state resource code established to allow LEAs to account for supplemental rate increase for meals served during the COVID–19.*

## Fund by Resource

Opened new Resource 5316 for district, counties, and JPAs.

RS 5316 – Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement

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

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RS 7027 – Child Nutrition: COVID State Supplemental Meal Reimbursement

FD 01 – General Fund

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FD 62 – Charter Schools Enterprise Fund

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## Resource by Object

Opened Resource 0000 to Object 8697 for districts, counties, and JPAs:

RS 0000 – Unrestricted

OB 8697 – Pass-Through Revenue from Local Sources

*To allow recording of pass-through local revenues for Medi-Cal Administrative Activities program in Resource 0000 for all LEAs.*

Opened new Resource 5316 to the following objects for districts, counties, and JPAs:

RS 5316 – Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement

OB 8220 – Child Nutrition Programs

OB 8631 – Sale of Equipment and Supplies

OB 8634 – Food Service 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 9130 – Revolving Cash Account

OB 9140 – Cash Collections Awaiting Deposit

OB 9200 – Accounts Receivable

OB 9290 – Due from Grantor Governments

OB 9310 – Due from Other Funds

OB 9320 – Stores

OB 9330 – Prepaid Expenditures (Expenses)

OB 9340 – Other Current Assets

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 9711 – Nonspendable Revolving Cash

OB 9712 – Nonspendable Stores

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 federal resource code established to allow LEAs to account for supplemental rate increase for meals served during the COVID–19.*

Opened new Resource 7027 to the following objects for districts, counties, and JPAs:

RS 7027 – Child Nutrition: COVID State Supplemental Meal Reimbursement

OB 8520 – Child Nutrition

OB 8631 – Sale of Equipment and Supplies

OB 8634 – Food Service 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

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OB 9111 – Fair Value Adjustment to Cash in County Treasury

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OB 9140 – Cash Collections Awaiting Deposit

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