# Changes to Matrix Tables for SACS Software

December 10, 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 2021*–*22 unless noted otherwise.*

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

## New Resource

Opened new Resource 3305 for districts, counties, and JPAs.

RS 3305 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement

*New resource code established to allow LEAs to account for IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3306 for districts, counties, and JPAs.

RS 3306 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)

*New resource code established to allow LEAs to account for IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3307 for districts, counties, and JPAs.

RS 3307 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services

*New resource code established to allow LEAs to account for IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3308 for districts, counties, and JPAs.

RS 3308 – Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants

*New resource code established to allow LEAs to account for IDEA, Part B, Section 619 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3309 for districts, counties, and JPAs.

RS 3309 – Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services

*New resource code established to allow LEAs to account for IDEA, Part B, Section 619 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 5059 for districts and counties.

RS 5059 – Child Development: ARP CA State Preschool Program One-time Stipend

*New resource code established to allow LEAs to account for one-time stipends funding provided through the American Rescue Plan (ARP) Act of 2021 for the California State Preschool Program administered by the CDE.*

Opened new Resource 5460 for districts, counties, and JPAs.

RS 5460 – Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)

*New resource code established to allow LEAs to account for the additional emergency operational costs reimbursements provided to the operators of Child and Adult Care Food Programs (CACFP) due to COVID-19.*

Opened new Resource 5465 for districts, counties, and JPAs.

RS 5465 – Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)

*New resource code established to allow LEAs to account for the additional emergency operational costs reimbursements provided to the operators of School Nutritional Programs (SNP) due to COVID-19.*

Opened new Resource 6331 for districts, counties, and JPAs.

RS 6331 – CA Community Schools Partnership Act - Planning Grant

*New resource code established to allow LEAs without existing community schools to account for the planning grants provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6332 for districts, counties, and JPAs.

RS 6332 – CA Community Schools Partnership Act - Implementation Grant

*New resource code established to allow LEAs to account for the implementation grants provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6334 for districts, counties, and JPAs.

RS 6334 – CA Community Schools Partnership Act – Technical Assistance Center Contracts

*New resource code established to allow LEAs to account for technical assistance center contracts provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6547 for districts, counties, and JPAs.

RS 6547 – Special Education Early Intervention Preschool Grant

*New resource code established to allow LEAs to account for the Special Education Early Intervention Preschool Grant effective 2021–22.*

**Fund by Resource**

Opened new Resource 3305 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 3305 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 10 – Special Education Pass-Through Fund

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3306 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 3306 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3307 to the following funds for districts, and JPAs, unless otherwise noted:

RS 3307 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3308 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 3308 – Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 10 – Special Education Pass-Through Fund

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for IDEA, Part B, Section 619 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3309 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 3309 – Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for IDEA, Part B, Section 619 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 5059 to Fund 12 for districts and counties.

RS 5059 – Child Development: ARP CA State Preschool Program One-time Stipend

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for one-time stipends funding provided through the American Rescue Plan (ARP) Act of 2021 for the California State Preschool Program administered by the CDE.*

Opened new Resource 5460 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 5460 – Child Nutrition: CACFP COVID-19 Emergency Operational Costs FD 01 – General Fund

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 12 – Child Development Fund\

FD 13 – Cafeteria Special Revenue Fund

FD 61 – Cafeteria Enterprise Fund

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for the additional emergency operational costs reimbursements provided to the operators of Child and Adult Care Food Programs (CACFP) due to COVID-19.*

Opened new Resource 5465 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 5465 – Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 13 – Cafeteria Special Revenue Fund

FD 61 – Cafeteria Enterprise Fund

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for the additional emergency operational costs reimbursements provided to the operators of School Nutritional Programs (SNP) due to COVID-19.*

Opened Resource 6053 to Fund 01 for districts and counties:

RS 6053 – Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants

FD 01 – General Fund

*Open resource 6053 to Fund 01 for districts and counties. Resource 6053 is already open to Fund 12 for districts and counties.*

Opened Resource 6054 to Fund 01 for districts and counties:

RS 6054 – Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Early Education Teacher Development Grant

FD 01 – General Fund

*Open resources 6054 to Fund 01 for districts and counties. Resource 6054 is already open to Fund 12 for districts and counties.*

Opened new Resource 6331 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 6331 – CA Community Schools Partnership Act - Planning Grant

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs without existing community schools to account for the planning grants provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6332 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 6332 – CA Community Schools Partnership Act - Implementation Grant

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for the implementation grants provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6334 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 6334 – CA Community Schools Partnership Act – Technical Assistance Center Contracts

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for technical assistance center contracts provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6547 to the following funds for districts, counties, and JPAs, unless otherwise noted:

RS 6547 – Special Education Early Intervention Preschool Grant

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund (districts and counties only)

FD 12 – Child Development Fund\

FD 62 – Charter Schools Enterprise Fund (districts and counties only)

*New resource code established to allow LEAs to account for the Special Education Early Intervention Preschool Grant effective 2021–22.*

Opened Resource 7431 to Fund 01 for districts and counties (already open to JPAs):

RS 7431 – COVID-19 Supplemental Funding for ROCPs

FD 01 – General Fund

*Combinations opened to allow LEAs to account for pass-through to member districts (already opened to JPAs).*

**Resource by Object**

Opened new Resource 3305 to the following objects for districts, counties, and JPAs:

RS 3305 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement

OB 8182 – Special Education – Discretionary Grants

OB 8285 – Interagency Contracts Between LEAs

OB 8287 – Pass-Through Revenues from Federal Sources

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 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 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 IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3306 to the following objects for districts, counties, and JPAs:

RS 3306 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)

Department of Social Services (Federal Funds)

OB 8182 – Special Education – Discretionary Grants

OB 8285 – Interagency Contracts Between LEAs

OB 8287 – Pass-Through Revenues from Federal Sources

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 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 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 IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3307 to the following objects for districts, counties, and JPAs:

RS 3307 – Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services

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 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 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 IDEA, Part B, Section 611 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3308 to the following objects for districts, counties, and JPAs:

RS 3308 – Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants

OB 8182 – Special Education – Discretionary Grants

OB 8285 – Interagency Contracts Between LEAs

OB 8287 – Pass-Through Revenues from Federal Sources

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 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 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 IDEA, Part B, Section 619 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 3309 to the following objects for districts, counties, and JPAs:

RS 3309 – Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services

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 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 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 IDEA, Part B, Section 619 funding provided through the American Rescue Plan (ARP) Act of 2021.*

Opened new Resource 5059 to the following objects for districts and counties:

RS 5059 – Child Development: ARP CA State Preschool Program One-time Stipend

OB 8285 – Interagency Contracts Between LEAs

OB 8287 – Pass-through Revenues from Federal Sources

OB 8290 – All Other Federal Revenue

OB 8631 – Sale of Equipment and Supplies

OB 8660 – Interest

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

OB 8673 – Child Development Parent Fees

OB 8677 – Interagency Services Between LEAs

OB 8689 – All Other Fees and Contracts

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 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 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 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

*New resource code established to allow LEAs to account for one-time stipends funding provided through the American Rescue Plan (ARP) Act of 2021 for the California State Preschool Program administered by the CDE.*

Opened new Resource 5460 to the following objects for districts, counties, and JPAs:

RS 5460 – Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)

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 resource code established to allow LEAs to account for the additional emergency operational costs reimbursements provided to the operators of Child and Adult Care Food Programs (CACFP) due to COVID-19.*

Opened new Resource 5465 to the following objects for districts, counties, and JPAs:

RS 5465 – Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)

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 resource code established to allow LEAs to account for the additional emergency operational costs reimbursements provided to the operators of School Nutritional Programs (SNP) due to COVID-19.*

Opened new Resource 6331 to the following objects for districts, counties, and JPAs:

RS 6331 – CA Community Schools Partnership Act - Planning Grant

OB 8587 – Pass-Through Revenues from State Sources

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 8699 – All Other Local Revenue

OB 8919 – Other Authorized Interfund Transfers In

OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs (for districts and counties only)

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 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 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 9797 – Restricted Net Position

*New resource code established to allow LEAs without existing community schools to account for the planning grants provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6332 to the following objects for districts, counties, and JPAs:

RS 6332 – CA Community Schools Partnership Act - Implementation Grant

OB 8587 – Pass-Through Revenues from State Sources

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 8699 – All Other Local Revenue

OB 8919 – Other Authorized Interfund Transfers In

OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs (for districts and counties only)

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 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 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 9797 – Restricted Net Position

*New resource code established to allow LEAs to account for the implementation grants provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6334 to the following objects for districts, counties, and JPAs:

RS 6334 – CA Community Schools Partnership Act – Technical Assistance Center Contracts

OB 8587 – Pass-Through Revenues from State Sources

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 8699 – All Other Local Revenue

OB 8919 – Other Authorized Interfund Transfers In

OB 8965 – Transfers from Funds of Lapsed/Reorganized LEAs (for districts and counties only)

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 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 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 9797 – Restricted Net Position

*New resource code established to allow LEAs to account for technical assistance center contracts provided through the California Community Schools Partnership Act, pursuant to Assembly Bill 130 (Chapter 44, Statutes of 2021).*

Opened new Resource 6547 to the following objects for districts, counties, and JPAs:

RS 6547 – Special Education Early Intervention Preschool Grant

OB 8587 – Pass-Through Revenues from State Sources

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 8699 – All Other Local Revenue

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 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 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 9797 – Restricted Net Position

*New resource code established to allow LEAs to account for the Special Education Early Intervention Preschool Grant effective 2021–22.*

Opened new Resource 7431 to the following objects for districts and counties:

RS 7431 – COVID-19 Supplemental Funding for ROCPs

OB 8587 – Pass-Through Revenues 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 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 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 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

*Combinations opened to allow LEAs to account for pass-through to member districts (already opened to JPAs).*

**Revised Title**

RS 6053 – Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants

*Formerly “Child Development: California Prekindergarten Planning and Implementation Grant Program – Enrollment and Supplemental Grants”, title changed to reflect updated titles per program office.*

Resource 6054 – Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Early Education Teacher Development Grant

*Formerly “Child Development: California Prekindergarten Planning and Implementation Grant Program – Competitive Grant”, title changed to reflect updated titles per program office.*

Resource 7700 – California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program

*Formerly ““Full-Day Kindergarten Facilities Grant Program”, title changed to reflect the additional programs included per AB 130.*