# Changes to Matrix Tables for SACS Software

March 7, 2022

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 3226 for districts and counties.

RS 3226 – After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs

*New resource code established to allow LEAs to account for After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs.*

Opened new Resource 3227 for districts and counties.

RS 3227 – 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs

*New resource code established to allow LEAs to account for the 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs.*

Opened new Resource 5066 for districts and counties.

RS 5066 – Child Development: ARP California State Preschool Program - Rate Supplements

*New federal resource code established to allow LEAs to account for one-time funding from the American Rescue Plan (ARP) Act for the rate supplements of the CA State Preschool Program administered by CDE.*

Opened new Resource 5067 for districts and counties.

RS 5067 – Child Development: ARP California State Preschool Program – Rate Reform

*New federal resource code established to allow LEAs to account for one-time funding distributed in FY 21–22, 22–23, and 23–24 from the American Rescue Plan (ARP) Act for the rate reform of the CA State Preschool Program administered by CDE.*

Opened new Resource 6106 for districts, counties, and JPAs.

RS 6106 – Child Development: Preschool Development Grant – Renewal FY 2021–23 (General Funds)

*New resource code established to allow LEAs to account for the state portion of the Preschool Development Grant – Renewal FY 2021–23.*

Opened new Resource 6271 for districts and counties.

RS 6271 – National Board for Professional Teaching Standards Certification Incentive Program

*New resource code established to allow LEAs to account for the National Board for Professional Teaching Standards Certification Incentive Program funding.*

**Fund by Resource**

Opened new Resource 3226 to the following funds for districts and counties:

RS 3226 – After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs

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 After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs.*

Opened new Resource 3227 to the following funds for districts and counties:

RS 3227 – 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs

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 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs.*

Opened new Resource 5066 to Fund 12 for districts and counties.

RS 5066 – Child Development: ARP California State Preschool Program - Rate Supplements

FD 12 – Child Development Fund

*New federal resource code established to allow LEAs to account for one-time funding from the American Rescue Plan (ARP) Act for the rate supplements of the CA State Preschool Program administered by CDE.*

Opened new Resource 5067 to Fund 12 for districts and counties.

RS 5067 – Child Development: ARP California State Preschool Program – Rate Reform

FD 12 – Child Development Fund

*New federal resource code established to allow LEAs to account for one-time funding distributed in FY 21–22, 22–23, and 23–24 from the American Rescue Plan (ARP) Act for the rate reform of the CA State Preschool Program administered by CDE.*

Opened Resource 6053 to the following funds for districts and counties:

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

Program – California Universal Prekindergarten Planning Grants

FD 09 – Charter Schools Special Revenue Fund

FD 62 – Charter Schools Enterprise Fund

*Opened resource 6053 to funds 09 and 62 for charter schools (already open to funds 01 and 12 for counties and districts).*

Opened Resource 6054 to the following funds for districts and counties:

RS 6054 – Child Dev: California Prekindergarten Planning and Implementation Grant

Program – California Early Education Teacher Development Grant

FD 09 – Charter Schools Special Revenue Fund

FD 62 – Charter Schools Enterprise Fund

*Opened resource 6054 to funds 09 and 62 for charter schools (already open to funds 01 and 12 for counties and districts).*

Opened new Resource 6106 to Fund 12 for districts, counties, and JPAs.

RS 6106 – Child Development: Preschool Development Grant – Renewal FY 2021–23 (General Funds)

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the state portion of the Preschool Development Grant – Renewal FY 2021–23.*

Opened new Resource 6271 to the following funds for districts and counties:

RS 6271 – National Board for Professional Teaching Standards Certification Incentive Program

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 National Board for Professional Teaching Standards Certification Incentive Program funding.*

**Resource by Object**

Opened new Resource 3226 to the following objects for districts and counties:

RS 3226 – After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs

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 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 After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs.*

Opened new Resource 3227 to the following objects for districts and counties:

RS 3227 – 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs

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 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 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs.*

Opened new Resource 5066 to the following objects for districts and counties:

RS 5066 – Child Development: ARP California State Preschool Program - Rate Supplements

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 8689 – All Other Fees and Contracts

OB 8699 – All Other Local Revenue

OB 8911 – To Child Development 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 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 federal resource code established to allow LEAs to account for one-time funding from the American Rescue Plan (ARP) Act for the rate supplements of the CA State Preschool Program administered by CDE.*

Opened new Resource 5067 to the following objects for districts and counties:

RS 5067 – Child Development: ARP California State Preschool Program – Rate Reform

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 8911 – To Child Development Fund from General Fund

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 federal resource code established to allow LEAs to account for one-time funding distributed in FY 21–22, 22–23, and 23–24 from the American Rescue Plan (ARP) Act for the rate reform of the CA State Preschool Program administered by CDE.*

Opened new Resource 6106 to the following objects for districts, counties, and JPAs:

RS 6106 – Child Development: Preschool Development Grant – Renewal FY 2021–23 (General Funds)

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 8673 – Child Development Parent Fees

OB 8677 – Interagency Services Between LEAs

OB 8699 – All Other Local Revenue

OB 8911 – To Child Development Fund from General Fund

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 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 state portion of the Preschool Development Grant – Renewal FY 2021–23.*

Opened new Resource 6271 to the following objects for districts and counties:

RS 6271 – National Board for Professional Teaching Standards Certification Incentive Program

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 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 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 National Board for Professional Teaching Standards Certification Incentive Program funding.*