# Changes to Matrix Tables for SACS Software

November 6, 2020

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 3211 for districts and counties.

RS 3211 – ESSER - California Community Schools Partnership Program

*New resource code established to allow LEAs to account for the California Community Schools Partnership Program, which is appropriated from the Elementary and Secondary Emergency Relief (ESSER) Fund.*

Opened new Resource 5052 for districts and counties.

RS 5052 – Child Development: CARES Act Federal Alternative Payment (Contract Prefix CAPP)

*New resource code established to allow LEAs to account for the CARES Act Child Care and Development Block Grant for federal Alternative Payment Program.*

Opened new Resource 5053 for districts and counties.

RS 5053 – Child Development: CARES Act Federal Alternative Payment, Stage 2 (Contract Prefix C2AP)

*New resource code established to allow LEAs to account for the CARES Act Child Care and Development Block Grant for federal Alternative Payment, Stage 2 Program.*

Opened new Resource 5054 for districts and counties.

RS 5054 – Child Development: CARES Act Federal Alternative Payment, Stage 3

(Contract Prefix C3AP)

*New resource code established to allow LEAs to account for the CARES Act Child Care and Development Block Grant for federal Alternative Payment, Stage 3 Program.*

Opened new Resource 6123 for districts, counties, and Joint Powers Authorities (JPAs).

RS 6123 – Child Development: Quality Improvement Activities – Quality Counts California (QCC) Workforce Pathways Grant

*New resource code established to allow LEAs to account for the state portion of the Quality Counts California (QCC) Workforce Pathways Grant*.

Opened new Resource 6546 for districts, counties, and JPAs.

RS 6546 – Mental Health-Related Services

*New resource code established to allow LEAs to record state funding to provide mental health-related services for pupils with or without an individualized education program (IEP) effective 2020-21. For 2019-20 and prior fiscal years, the Resource was 6512 and the funding was restricted for pupils with an IEP.*

## Fund by Function

Opened Function 4200 to Fund 08 for districts, counties, and JPAs.

FN 4200 – School-Sponsored Athletics

FD 08 – Student Activity Special Revenue Fund

*To allow LEAs to report associated student body transactions in a greater level of detail using the optional Function 4200 in Fund 08. The required high-level function code (Function 4000) is already open in Fund 08.*

## Fund by Resource

Opened new Resource 3211 to the following funds for districts and counties:

RS 3211 – ESSER - California Community Schools Partnership Program

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 California Community Schools Partnership Program, which is appropriated from the Elementary and Secondary Emergency Relief (ESSER) Fund.*

Opened new Resource 5052 to Fund 12 for districts and counties.

RS 5052 – Child Development: CARES Act Federal Alternative Payment (Contract Prefix CAPP)

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the CARES Act Child Care and Development Block Grant for federal Alternative Payment Program.*

Opened new Resource 5053 to Fund 12 for districts and counties.

RS 5053 – Child Development: CARES Federal Alternative Payment, Stage 2 (Contract Prefix C2AP)

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the CARES Act Child Care and Development Block Grant for federal Alternative Payment, Stage 2 Program.*

Opened new Resource 5054 to Fund 12 for districts and counties.

RS 5054 – Child Development: CARES Act Federal Alternative Payment, Stage 3 (Contract Prefix C3AP)

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the CARES Act Child Care and Development Block Grant for federal Alternative Payment, Stage 3 Program.*

Opened new Resource 6123 to Fund 12 for districts, counties, and JPAs.

RS 6123 – Child Development: Quality Improvement Activities – Quality Counts California (QCC) Workforce Pathways Grant

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the state portion of the Quality Counts California (QCC) Workforce Pathways Grant.*

Opened new Resource 6546 to the following funds for districts, counties, and JPAs:

RS 6546 – Mental Health-Related Services

FD 01 – General Fund

FD 09 – Charter Schools Special Revenue Fund

FD 10 – Special Education Pass-Through Fund

FD 62 – Charter Schools Enterprise Fund

*New resource code established to allow LEAs to record state funding to provide mental health-related services for pupils with or without an individualized education program (IEP) effective 2020-21. For 2019-20 and prior fiscal years, the Resource was 6512 and the funding was restricted for pupils with an IEP.*

## Resource by Object

Opened new Resource 3211 to the following objects for districts and counties:

RS 3211 – ESSER - California Community Schools Partnership Program

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 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 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 California Community Schools Partnership Program, which is appropriated from the Elementary and Secondary Emergency Relief (ESSER) Fund.*

Opened new Resource 5052 to the following objects for districts and counties:

RS 5052 – Child Development: CARES Act Federal Alternative Payment (Contract Prefix CAPP)

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 Child Care and Development Block Grant for federal Alternative Payment Program.*

Opened new Resource 5053 to the following objects for districts and counties:

RS 5053 – Child Development: CARES Act Federal Alternative Payment, Stage 2 (Contract Prefix C2AP)

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 Child Care and Development Block Grant for federal Alternative Payment, Stage 2 Program.*

Opened new Resource 5054 to the following objects for districts and counties:

RS 5054 – Child Development: CARES Act Federal Alternative Payment, Stage 3

(Contract Prefix C3AP)

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 Child Care and Development Block Grant for federal Alternative Payment, Stage 3 Program.*

Opened new Resource 6123 to the following objects for districts, counties, and JPAs:

RS 6123 – Child Development: Quality Improvement Activities – Quality Counts California (QCC) Workforce Pathways 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 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 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 Quality Counts California (QCC) Workforce Pathways Grant.*

Opened new Resource 6546 to the following objects for districts, counties, and JPAs:

RS 6546 – Mental Health-Related Services

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 8710 – Tuition

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 Expenditure (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 record state funding to provide mental health-related services for pupils with or without an individualized education program (IEP) effective 2020-21. For 2019-20 and prior fiscal years, the Resource was 6512 and the funding was restricted for pupils with an IEP.*

## End Dates Added

Resource 6512 ends June 30, 2023 (last available fiscal year 2022–2023).

RS 6512 – Special Ed: Mental Health Services

*The state mental health funding is no longer restricted for pupils with an individualized educational program effective 2020–21. A new resource code, Resource 6546, is established to account for the state mental health funding effective 2020–21. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2023.*