

# Changes to Matrix Tables for SACS Software

## March 5, 2014

The following changes have been made to the Standardized Account Code Structure (SACS) Matrix Tables. Updated tables can be found on the following CDE Web page:

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

The PCA/Resource spreadsheet and the Master List of Resources are also updated and can be found on the following CDE Web page:

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

**NOTE:** All new account codes and combinations are effective for 2013-14 unless specifically stated otherwise.

### **New Resource**

Added new Resource for districts, counties, and JPAs.

RS 6513 – Special Ed: State Preschool Grant

*New resource code established to allow LEAs to account for the Special Education - State Preschool Grant funding.*

### **New Objects**

Added new objects 9490 and 9690 for districts, counties, and JPAs.

OB 9490 – Deferred Outflows of Resources

OB 9690 – Deferred Inflows of Resources

*New object codes established to allow LEAs to record deferred outflows of resources and deferred inflows of resources in accordance with the provisions of GASB Concepts Statement 4, Statement 63, and Statement 65.*

### **Fund by Resource**

Opened new Resource 6513 to the following funds for districts, counties, and JPAs, unless noted otherwise:

RS 6513 – Special Ed: State Preschool Grant

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 the Special Education – State Preschool Grant funding.*

### **Fund by Object:**

Opened new object codes 9490 and 9690 to the following funds for districts, counties, and JPAs, unless noted otherwise:

OB 9490 – Deferred Outflows of Resources

OB 9690 – Deferred Inflows of Resources  
 FD 01 – General Fund  
 FD 09 – Charter Schools Special Revenue Fund (districts and counties only)  
 FD 10 – Special Education Pass-Through Fund  
 FD 11 – Adult Education Fund  
 FD 12 – Child Development Fund  
 FD 13 – Cafeteria Special Revenue Fund  
 FD 14 – Deferred Maintenance Fund  
 FD 15 – Pupil Transportation Equipment Fund  
 FD 16 – Forest Reserve Fund (counties only)  
 FD 17 – Special Reserve Fund for Other Than Capital Outlay Projects  
 FD 18 – School Bus Emissions Reduction Fund  
 FD 19 – Foundation Special Revenue Fund (districts and counties only)  
 FD 20 – Special Reserve Fund for Postemployment Benefits  
 FD 21 – Building Fund  
 FD 25 – Capital Facilities Fund (districts and counties only)  
 FD 30 – State School Building Lease-Purchase Fund (districts and counties only)  
 FD 35 – County School Facilities Fund  
 FD 40 – Special Reserve Fund for Capital Outlay Projects  
 FD 49 – Capital Project Fund for Blended Component Units (districts only)  
 FD 51 – Bond Interest and Redemption Fund (districts only)  
 FD 52 – Debt Service Fund for Blended Component Units (districts only)  
 FD 53 – Tax Override Fund (districts and counties only)  
 FD 56 – Debt Service Fund (districts and counties only)  
 FD 57 – Foundation Permanent Fund (districts and counties only)  
 FD 61 – Cafeteria Enterprise Fund  
 FD 62 – Charter Schools Enterprise Fund (districts and counties only)  
 FD 63 – Other Enterprise Fund (districts and counties only)  
 FD 66 – Warehouse Revolving Fund (districts and counties only)  
 FD 67 – Self-Insurance Fund  
 FD 71 – Retiree Benefit Fund  
 FD 73 – Foundation Private-Purpose Trust Fund (districts and counties only)  
*New object codes established to allow LEAs to record deferred outflows of resources and deferred inflows of resources in accordance with the provisions of GASB Concepts Statement 4, Statement 63, and Statement 65.*

**Resource by Object**

Opened resources 0000 and 9010 to new objects 9490 and 9690 for districts, counties, and JPAs.

RS 0000 – Unrestricted  
 RS 9010 – Other Restricted Local  
 OB 9490 – Deferred Outflows of Resources  
 OB 9690 – Deferred Inflows of Resources

*New object codes established to allow LEAs to record deferred outflows of resources and deferred inflows of resources in accordance with the provisions of GASB Concepts Statement 4, Statement 63, and Statement 65.*

Opened new Resource 6513 to the following objects for districts, counties, and JPAs.

- RS 6513 – Special Ed: State Preschool Grant
- OB 8587 – Pass-through from State Sources
- OB 8590 – All Other State Revenue
- OB 8660 – Interest
- OB 8662 – Net Increase/Decrease in 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
- OB 9590 – Due to Grantor Governments
- OB 9610 – Due to Other Funds
- OB 9650 – Unearned Revenues

*New Resource code established to allow LEAs to account for the Special Education - State Preschool Grant funding.*

#### **End Dates Added**

The following resources end June 30, 2016 (last available fiscal year 2015-16).

- RS 1300 – Class Size Reduction, Grades K-3
- RS 7230 – Transportation: Home to School
- RS 7235 – Transportation: School Bus Replacement
- RS 7240 – Transportation: Special Education (Severely Disabled/Orthopedically Impaired)

*These programs are no longer funded, as they were folded into the local control funding formula (LCFF). Combinations of these resources with all applicable funds and objects are no longer valid after June 30, 2016.*

The following resources end June 30, 2016 (last available fiscal year 2015-16).

- RS 2200– Continuation Education (Education Code sections 42244 and 48438)
- RS 2400 – Juvenile Court/County Community Schools
- RS 2410 – Juvenile Court (Education Code Section 1982.5)
- RS 2420 – County Community Schools (Education Code sections 1980-1982.3)
- RS 2430 – Community Day Schools

*These programs are no longer restricted funding components under the local control funding formula calculation. Combinations of these resources with all applicable funds and objects are no longer valid after June 30, 2016.*

Resource 7250 ends June 30, 2016 (last available fiscal year 2015-16).  
RS 7250 – School-Based Coordination Program (SBCP)  
*As of 2013-14 there are no longer any restricted state categorical programs eligible to be combined into a SBCP. Combinations of this resource with all applicable funds and objects are no longer valid after June 30, 2016.*

**Revised Title**

OB 9650 – Unearned Revenue

*Title changed from “Deferred Revenue” per GASB 65 requirement that “deferred” be used only when referring to deferred inflows and outflows of resources.*

<p><b>LEGEND:</b> FD = Fund, RS = Resource, YR = Project year, GO = Goal, FN = Function, OB = Object</p>
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