

# Changes to Matrix Tables for SACS Software

## May 1, 2015

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>

**This posting includes 2014-15 spreadsheet and PDF files, in addition to 2015-16 spreadsheet and PDF files. Both sets of files will be included in our posting through October 2015. After unaudited actual reporting is completed, we will discontinue posting 2014-15 files.**

**NOTE: All new account codes and combinations are effective for 2014–15 unless specifically stated otherwise.**

### **New Resource**

Added new Resource 3724 for districts and counties.

RS 3724 – Advancing Wellness & Resilience in Education (NITT-AWARE) Program.

*New resource code established to allow LEAs to account for the Advancing Wellness & Resilience in Education (NITT-AWARE) funding.*

Added new Resource 7124 for districts and counties.

RS 7124 – Broadband Infrastructure Improvement Grant (BIIG).

*New resource code established to allow LEAs to account for the Broadband Infrastructure Improvement Grant (BIIG) funding.*

### **New Object**

Added new Object 9663 for districts, counties, and JPAs.

OB 9663 – Debt Service Fund Net Pension Liability.

*New object code established to allow LEAs to record net pension liability in accrual-basis funds in accordance with the provisions of GASB Statement 68, as amended by GASB 71.*

### **Fund by Resource**

Opened new Resource 3724 to the following funds for districts and counties:

RS 3724 – Advancing Wellness & Resilience in Education (NITT-AWARE) 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 Advancing Wellness & Resilience in Education (NITT-AWARE) funding.*

Opened new Resource 7124 to the following funds for districts and counties:  
RS 7124 – Broadband Infrastructure Improvement Grant (BIIG)  
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 Broadband Infrastructure Improvement Grant (BIIG) funding.*

**Fund by Object:**

Opened Fund 10 to Object 8097 for JPAs (already open to districts and counties).  
FD 10 – Special Education Pass-Through Fund  
OB 8097 – Property Taxes Transfers  
*To allow JPAs that serve as a SELPA AU to record property taxes transfers in Fund 10, Special Education Pass-Through Fund.*

Opened Fund 14 to Object 8625 for districts, counties, and JPAs (effective 2015-16).  
FD 14 – Deferred Maintenance Fund  
OB 8625 – Community Redevelopment Funds Not Subject to LCFF Deduction  
*To allow LEAs to account for Community Redevelopment Funds Not Subject to LCFF Deduction revenue that is committed to the purposes of Deferred Maintenance.*

Opened Fund 56 to the following objects for districts and counties:  
FD 56 – Debt Service Fund  
OB 7699 – All Other Financing Uses  
OB 8979 – All Other Financing Sources  
*To allow proceeds of refunding bonds to be reported as an other financing use, rather than as an expenditure, in Fund 56 as is already allowed in Fund 51.*

Opened new Object 9663 the following funds for districts, counties, and JPAs, unless noted otherwise:  
OB 9663 – Debt Service Fund Net Pension Liability  
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 73 – Foundation Private-Purpose Trust Fund (districts and counties only)  
*New object code established to allow LEAs to record net pension liability in accrual-basis funds in accordance with the provisions of GASB Statement 68, as amended by GASB 71.*

Opened Fund 66 to Object 9664 for districts and counties:

FD 66 – Warehouse Revolving Fund

OB 9664 – Net OPEB Obligation

*To allow LEAs to record net OPEB obligation in Fund 66, Warehouse Revolving Fund, consistent with other accrual-basis funds.*

### **Resource by Object**

Opened Resources 0000 and 6500 to Object 8097 for JPAs (already open to districts and counties):

RS 0000 – Unrestricted

RS 6500 – Special Education

OB 8097 – Property Taxes Transfers

*To allow JPAs that serve as a SELPA AU to record property taxes transfers in Fund 10, Special Education Pass-Through Fund.*

Opened the following resources to new Object 9663 for districts, counties, and JPAs:

RS 0000 – Unrestricted

RS 9010 – Other Restricted Local

OB 9663 – Net Pension Liability

*New object code established to allow LEAs to record net pension liability in accrual-basis funds in accordance with the provisions of GASB Statement 68, as amended by GASB 71.*

Opened new Resource 3724 to the following objects for districts and counties:

RS 3724 – Advancing Wellness & Resilience in Education (NITT-AWARE) 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 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 Advancing Wellness & Resilience in Education (NITT-AWARE) funding.*

Opened Resource 6145 to the following objects for districts, counties, and JPAs, unless otherwise noted:

RS 6145 – Child Development: Facilities Renovation and Repair

OB 8965 – Transfers from Funds of Lapsed/Reorganized (districts only)

OB 8979 – All Other Financing Sources

OB 9330 – Prepaid Expenditures (Expenses)

OB 9640 – Current Loans

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

*To allow LEAs to account for the loans for renovation or repair of existing local educational agency facilities. Prior to 2014–15, this program was administrated as a contract; effective 2014–15, this program is administrated as a loan.*

*Therefore, new objects are required to allow LEAs to account for the funding as loans, instead of contracts.*

Opened new Resource 7124 to the following objects for districts and counties:

RS 7124 – Broadband Infrastructure Improvement Grant (BIIG)

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 8689 – All Other Fees and Contracts

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 Item

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 Broadband Infrastructure Improvement Grant (BIIG) funding.*

Opened Resource 9010 to Object 9664 for districts, counties, and JPAs (effective 2015-16):

RS 9010 – Other Restricted Local  
OB 9664 – Net OPEB Obligation

*To allow LEAs to report OPEB activities in Fund 67 as restricted. Resource 9010 is already opened in Fund 67.*

#### **End Dates Added**

Combinations of Resource 6145 with the following objects will end June 30, 2019 (last available fiscal year 2018–19).

RS 6145 – Child Development: Facilities Renovation and Repair  
OB 8590 – All Other State Revenue  
OB 9650 – Unearned Revenue

*Prior to 2014–15, this program was administrated as a contract; effective 2014–15, this program is administrated as a loan. The contract program will sunset in 2015–16.*

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