# Changes to Matrix Tables for SACS Software

April 7, 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 2020*–*21 unless noted otherwise.*

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

## New Resource

Opened new Resource 5033 for district, counties, and JPAs.

RS 5033 – Child Development: Preschool Development Grant - Renewal FY 2020–23

*New resource code established to allow LEAs to account for the Preschool Development Grant - Renewal FY 2020*–*23.*

Opened new Resource 5057 for district and counties.

RS 5057 – Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - Alternative Payment Programs and Migrant Day Care

*New resource code established to allow LEAs to account for alternative payment programs and migrant day care funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 5058 for district and counties.

RS 5058 – Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend

*New federal resource code established to allow LEAs to account for one-time stipends funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 7422 for district and counties.

RS 7422 – In-Person Instruction (IPI) Grant

*New resource code established to allow LEAs to account for the new In-Person Instruction Grant, pursuant to Assembly Bill 86 (Chapter 10, Statutes of 2021).*

Opened new Resource 7425 for district and counties.

RS 7425 – Expanded Learning Opportunities (ELO) Grant

*New resource code established to allow LEAs to account for the new Expanded Learning Opportunities Grant.*

Opened new Resource 7426 for district and counties.

RS 7426 – Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff

*New resource code established to allow LEAs to account for the paraprofessional staff requirement portion of the new Expanded Learning Opportunities Grant, pursuant to Education Code Section 43522(c).*

## New Object

Opened new Object 6600 for district, counties, and JPAs (effective 2021–22).

OB 6600 – Lease Assets.

*New object created to allow LEAs to account for leased capital outlay separately from other capital outlay in governmental funds in accordance with the provisions of GASB Statement 87.*

Opened new Object 6910 for district, counties, and JPAs (effective 2021–22).

OB 6910 – Amortization Expense–Lease Assets

*New object created to allow LEAs to account for lease asset amortization expense in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

Opened new Object 9380 for district, counties, and JPAs (effective 2021–22).

OB 9380 – Lease Receivable

*New object created to allow LEAs to account for lease receivable pursuant to the provisions of GASB Statement 87.*

Opened new Object 9460 for district, counties, and JPAs (effective 2021–22).

OB 9460 – Lease Assets

*New object created to allow LEAs to account for leased assets in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

Opened new Object 9465 for district, counties, and JPAs (effective 2021–22).

OB 9465 – Accumulated Amortization–Lease Assets

*New object created to allow LEAs to account for accumulated amortization of leased assets in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

## Fund by Resource

Opened new Resource 5033 to the Fund 12 for district, counties, and JPAs.

RS 5033 – Child Development: Preschool Development Grant - Renewal FY 2020–23

FD 12 – Child Development Fund

*New resource code established to allow LEAs to account for the Preschool Development Grant - Renewal FY 2020*–*23.*

Opened new Resource 5057 to Fund 12 for district and counties.

RS 5057 – Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - Alternative Payment Programs and Migrant Day Care

FD 12 – Child Development Fund

Appropriations (CRRSA) Act- Alternative Payment Programs and Migrant Day Care

*New resource code established to allow LEAs to account for alternative payment programs and migrant day care funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 5058 to Fund 12 for district and counties.

RS 5058 – Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend

FD 12 – Child Development Fund

*New federal resource code established to allow LEAs to account for one-time stipends funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 7422 to the following funds for district and counties:

RS 7422 – In-Person Instruction (IPI) Grant

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 new In-Person Instruction Grant, pursuant to Assembly Bill 86 (Chapter 10, Statutes of 2021).*

Opened new Resource 7425 to the following funds for district and counties:

RS 7425 – Expanded Learning Opportunities (ELO) Grant

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 new Expanded Learning Opportunities Grant.*

Opened new Resource 7426 to the following funds for district and counties:

RS 7426 – Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff

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 paraprofessional staff requirement portion of the new Expanded Learning Opportunities Grant, pursuant to Education Code Section 43522(c).*

## Fund by Object

Opened new Object 6600 to the following funds for district, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 6600 – Lease Assets

FD 01 – General Fund

FD 08 – Student Activity Special Revenue Fund

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

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 18 – School Bus Emissions Reduction Fund

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)

*New object created to allow LEAs to account for leased capital outlay separately from other capital outlay in governmental funds in accordance with the provisions of GASB Statement 87.*

Opened new Object 6910 to the following funds for district, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 6910 – Amortization Expense–Lease Assets

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 created to allow LEAs to account for lease asset amortization expense in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

Opened Object 8972 to Fund 08 for district, counties, and JPAs (effective 2021–22).

OB 8972 – Proceeds from Capital Leases.

FD 08 – Student Activity Special Revenue Fund

*Combinations opened to allow LEAs to report leases in Fund 08.*

Opened new Object 9380 to the following funds for district, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 9380 – Lease Receivable

FD 01 – General Fund

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

FD 11 – Adult Education Fund

FD 13 – Cafeteria Special Revenue Fund

FD 21 – Building Fund

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

FD 63 – Other Enterprise Fund (districts and counties only)

*New object created to allow LEAs to account for lease receivable pursuant to the provisions of GASB Statement 87.*

Opened new Object 9460 to the following funds for district, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 9460 – Lease Assets

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 created to allow LEAs to account for leased assets in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

Opened new Object 9465 to the following funds for district, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 9465 – Accumulated Amortization–Lease Assets

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 created to allow LEAs to account for accumulated amortization of leased assets in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

## Function by Object

Opened new Object 6600 to the following functions for district, counties, and JPAs (effective 2021–22):

OB 6600 – Lease Assets.

FN 1000 – Instruction

FN 1110 – Special Education: Separate Classes

FN 1120 – Special Education: Resource Specialist Instruction

FN 1130 – Special Education: Supplemental Aids & Services in Regular Classrooms

FN 1190 – Special Education: Other Specialized Instructional Services

FN 2100 – Supervision of Instruction

FN 2110 – Instructional Supervision

FN 2120 – Instructional Research

FN 2130 – Curriculum Development

FN 2140 – In-house Instructional Staff Development

FN 2150 - Instructional Administration of Special Projects

FN 2200 – Administrative Unit (AU) of Multidistrict SELPA

FN 2420 – Instructional Library, Media, and Technology

FN 2490 – Other Instructional Resources

FN 2495 – Parent Participation

FN 2700 – School Administration

FN 3110 – Guidance and Counseling Services

FN 3120 – Psychological Services

FN 3130 – Attendance and Social Work Services

FN 3140 – Health Services

FN 3150 – Speech Pathology and Audiology Services

FN 3160 – Pupil Testing Services

FN 3600 – Pupil Transportation

FN 3700 – Food Services

FN 3900 – Other Pupil Services

FN 4000 – Ancillary Services

FN 4100 – School-Sponsored Co-curricular

FN 4200 – School-Sponsored Athletics

FN 4900 – Other Ancillary Services

FN 5000 – Community Services

FN 5100 – Community Recreation

FN 5400 – Civic Services

FN 5900 – Other Community Services

FN 6000 – Enterprise

FN 7100 – Board and Superintendent

FN 7110 – Board

FN 7120 – Staff Relations and Negotiations (Optional)

FN 7150 – Superintendent

FN 7180 – Public Information

FN 7200 – Other General Administration

FN 7300 – Fiscal Services

FN 7310 – Budgeting

FN 7320 – Accounts Receivable

FN 7340 – Payroll

FN 7350 – Financial Accounting

FN 7360 – Project - Specific Accounting

FN 7370 – Internal Auditing

FN 7380 – Property Accounting

FN 7390 – Other Fiscal Services

FN 7400 – Personnel/Human Resources Services

FN 7410 – Staff Development

FN 7430 – Credentials

FN 7490 – Other Personnel/Human Resources Services

FN 7500 – Central Support

FN 7510 – Planning, Research, Development, and Evaluation

FN 7530 – Purchasing

FN 7540 – Warehousing and Distribution

FN 7550 – Printing, Publishing, and Duplicating

FN 7600 – All Other General Administration

FN 7700 – Data Processing Services

FN 8100 – Plant Maintenance and Operations

FN 8110 – Maintenance

FN 8200 – Operations

FN 8300 – Security

FN 8400 – Other Plant Maintenance and Operations

FN 8500 – Facilities Acquisition and Construction

*New object created to allow LEAs to account for leased capital outlay separately from other capital outlay in governmental funds in accordance with the provisions of GASB Statement 87.*

Opened new Object 6910 to the following functions for district, counties, and JPAs (effective 2021–22):

OB 6910 – Amortization Expense–Lease Assets

FN 1000 – Instruction

FN 1110 – Special Education: Separate Classes

FN 1120 – Special Education: Resource Specialist Instruction

FN 1130 – Special Education: Supplemental Aids & Services in Regular Classrooms

FN 1190 – Special Education: Other Specialized Instructional Services

FN 2100 – Supervision of Instruction

FN 2110 – Instructional Supervision

FN 2120 – Instructional Research

FN 2130 – Curriculum Development

FN 2140 – In-house Instructional Staff Development

FN 2150 - Instructional Administration of Special Projects

FN 2200 – Administrative Unit (AU) of Multidistrict SELPA

FN 2420 – Instructional Library, Media, and Technology

FN 2490 – Other Instructional Resources

FN 2495 – Parent Participation

FN 2700 – School Administration

FN 3110 – Guidance and Counseling Services

FN 3120 – Psychological Services

FN 3130 – Attendance and Social Work Services

FN 3140 – Health Services

FN 3150 – Speech Pathology and Audiology Services

FN 3160 – Pupil Testing Services

FN 3600 – Pupil Transportation

FN 3700 – Food Services

FN 3900 – Other Pupil Services

FN 4000 – Ancillary Services

FN 4100 – School-Sponsored Co-curricular

FN 4200 – School-Sponsored Athletics

FN 4900 – Other Ancillary Services

FN 5000 – Community Services

FN 5100 – Community Recreation

FN 5400 – Civic Services

FN 5900 – Other Community Services

FN 6000 – Enterprise

FN 7100 – Board and Superintendent

FN 7110 – Board

FN 7120 – Staff Relations and Negotiations (Optional)

FN 7150 – Superintendent

FN 7180 – Public Information

FN 7200 – Other General Administration

FN 7300 – Fiscal Services

FN 7310 – Budgeting

FN 7320 – Accounts Receivable

FN 7340 – Payroll

FN 7350 – Financial Accounting

FN 7360 – Project - Specific Accounting

FN 7370 – Internal Auditing

FN 7380 – Property Accounting

FN 7390 – Other Fiscal Services

FN 7400 – Personnel/Human Resources Services

FN 7410 – Staff Development

FN 7430 – Credentials

FN 7490 – Other Personnel/Human Resources Services

FN 7500 – Central Support

FN 7510 – Planning, Research, Development, and Evaluation

FN 7530 – Purchasing

FN 7540 – Warehousing and Distribution

FN 7550 – Printing, Publishing, and Duplicating

FN 7600 – All Other General Administration

FN 7700 – Data Processing Services

FN 8100 – Plant Maintenance and Operations

FN 8110 – Maintenance

FN 8200 – Operations

FN 8300 – Security

FN 8400 – Other Plant Maintenance and Operations

*New object created to allow LEAs to account for lease asset amortization expense in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

## Resource by Object

Opened new Resource 5033 to the following objects for district, counties, and JPAs:

RS 5033 – Child Development: Preschool Development Grant - Renewal FY 2020–23

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 Preschool Development Grant - Renewal FY 2020*–*23.*

Opened new Resource 5057 to the following objects for district and counties:

RS 5057 – Child Development: Coronavirus Response and Relief Supplemental

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 alternative payment programs and migrant day care funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 5058 to the following objects for district and counties:

RS 5058 – Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend

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 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 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 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

OB 9797 – Restricted Net Position

*New federal resource code established to allow LEAs to account for one-time stipends funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.*

Opened new Resource 7422 to the following objects for district and counties:

RS 7422 – In-Person Instruction (IPI) Grant

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 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 9430 – Buildings

OB 9435 – Accumulated Depreciation – Buildings

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 9650 – Unearned Revenue

*New resource code established to allow LEAs to account for the new In-Person Instruction Grant, pursuant to Assembly Bill 86 (Chapter 10, Statutes of 2021).*

Opened new Resource 7425 to the following objects for district and counties:

RS 7425 – Expanded Learning Opportunities (ELO) Grant

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 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 new Expanded Learning Opportunities Grant.*

Opened new Resource 7426 to the following objects for district and counties:

RS 7426 – Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff

OB 8590 – All Other State 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 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 paraprofessional staff requirement portion of the new Expanded Learning Opportunities Grant, pursuant to Education Code Section 43522(c).*

Opened Resource 8210 to Object 8972 for districts, counties, and JPAs (effective 2021–22).

RS 8210 – Student Activity Funds

OB 8972 – Proceeds from Leases

*Combinations opened to allow LEAs to report leases in Fund 08.*

Opened new Object 9380 to the following resources for districts, counties, and JPAs (effective 2021–22):

OB 9380 – Lease Receivable

RS 0000 – Unrestricted

RS 7710 – State School Facilities Projects

RS 9010 – Other Restricted Local

*New object created to allow LEAs to account for lease receivable pursuant to the provisions of GASB Statement 87.*

Opened new Object 9460 to the following resources for districts, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 9460 – Lease Assets

RS 0000 – Unrestricted

RS 3061 – ESSA: Title I, Migrant Ed Summer Program (districts and counties only)

RS 6500 – Special Education (districts and counties only)

RS 7710 – State School Facilities Projects (districts and counties only)

RS 8210 – Student Activity Funds (districts and counties only)

RS 9010 – Other Restricted Local

*New object created to allow LEAs to account for leased assets in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

Opened new Object 9465 to the following resources for districts, counties, and JPAs (unless otherwise noted) (effective 2021–22):

OB 9465 – Accumulated Amortization–Lease Assets

RS 0000 – Unrestricted

RS 3061 – ESSA: Title I, Migrant Ed Summer Program (districts and counties only)

RS 6500 – Special Education (districts and counties only)

RS 7710 – State School Facilities Projects (districts and counties only)

RS 8210 – Student Activity Funds (districts and counties only)

RS 9010 – Other Restricted Local

*New object created to allow LEAs to account for accumulated amortization of leased assets in proprietary and fiduciary funds pursuant to the provisions of GASB Statement 87.*

Opened Object 9667 to the following resources for districts, counties, and JPAs (effective 2021–22):

OB 9667 – Leases Payable

RS 6500 – Special Education

RS 7710 – State School Facilities Projects

RS 8210 – Student Activity Funds

*Combinations opened to allow LEAs to account for leased capital outlay separately from other capital outlay in proprietary funds in accordance with the provisions of GASB Statement 87.*

**End Dates Added**

Resource 3045 ends June 30, 2022 (last available fiscal year 2021–2022).

RS 3045 – NCLB: Title I, Migrant Ed Statewide PASS Project

*Combinations of this resource with all applicable funds and objects are no*

*longer valid after June 30, 2022.*

## Revised Titles

The following titles were revised to remove “capital” from titles to be consistent with the provisions of GASB Statement 87. Leases are no longer distinguished between capital and operating.

OB 8972 – Proceeds from Leases (effective 2021–22)

*Formerly “Proceeds from Capital Leases.”*

OB 9667 – Leases Payable (effective 2021–22)

*Formerly “Capital Leases Payable.”*