# Charter SchoolUnaudited Actuals Financial Report Alternative Form User Guide

2023–24 Unaudited Actuals

July 1, 2023 to June 30, 2024



July 2024

Version 2024.0.0

School Fiscal Services Division

Financial Accountability and Information Services

California Department of Education

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## GENERAL INFORMATION

For the period July 1, 2023 to June 30, 2024, the submission of charter school financial data to the California Department of Education (CDE) is required by [Education Code (EC) Section 1628](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=1628) and by [EC Section 42100](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=42100.). Charter schools must submit the completed forms to their authorizing agencies by September 15, 2024. The authorizing agencies will submit the forms to their county offices of education, who will submit the forms to the CDE by October 15, 2024.

Charter schools that do not report in the Standardized Account Code Structure (SACS) format must use the Charter School Unaudited Actuals Financial Report—Alternative Form (Alternative Form).

Unlike the SACS format, which has a separate form for each fund, the Alternative Form is designed to include complete information for all funds of the charter school.

The Alternative Form is available in the SACS Web-based Financial Reporting System (SACS Web System), accessed via the CDE Financial Reporting web page at <https://www.cde.ca.gov/fg/sf/fr/>. Additional information regarding the SACS Web System is available, including the *SACS Web System User Guide*, training resources, and other financial reporting resources via the CDE website. CDE encourages all SACS users to refer to the *SACS Web System User Guide* and training resources to familiarize themselves with the functionality of the SACS Web System.

The direct link to the SACS Web System is <https://sacs-cde.org/security/login>.

The charter school should contact their authorizer to obtain access to the SACS Web System. If the charter school chooses to report unaudited actual financial data using the Alternative Form, the SACS Web System version of the Alternative Form must be used, and the data must be electronically submitted to the CDE via the SACS Web System submission workflow process. **Please note that the Alternative Form is no longer available as a downloadable Excel file, and CDE does not accept hard copy submissions of charter school unaudited actuals data.**

### Contact Information

For assistance with information provided in the Alternative Form, charter schools should contact their authorizing agency or their county office of education. County offices may contact the CDE, School Fiscal Services Division, Office of Financial Accountability and Information Services by email at sacsinfo@cde.ca.gov.

For technical assistance with the Alternative Form, charter schools should contact their authorizing agency or their county office of education. The authorizing agency or county office may contact the CDE SACS Web System team by email at sacsweb@cde.ca.gov.

### What’s New

Subscription Assets (Object Code 6700) and Amortization Expense - Subscription Assets (Object Code 6920) have been added to Capital Outlay expenditures, Section B.6.

### Accessing the SACS Web System

The SACS Web System is the application used for Unaudited Actual period reporting, whether the charter school is using SACS or the Charter School Alternative Form. In order to obtain access to the SACS Web System, the charter school should contact its authorizing agency to request user accounts be established with the appropriate entity and role(s) assigned.

#### Logging In

The SACS Web System can be accessed at: <https://sacs-cde.org/security/login>. The user enters their user name, password, and selects the check box stating “Agree to the Terms of Service”.

Each time the user logs in to the system, the default view is the Dashboard.

### Creating a New Alternative Form

To create a new Alternative Form, the user will:

* Verify that the Fiscal Year, located in the upper right-hand corner of the screen, is correct. Use the **Fiscal Year** selector drop down list (carat icon) to select the appropriate year.
* Select the **New Draft** button on the right-hand side of the screen.
* In the **Create New Draft Submission** dialog box:
	+ Enter a unique Dataset Name
	+ Select the **Entity** from the drop-down list. Start typing the name in the entity field to narrow the search.
	+ Select the **Reporting Period**
	+ Select the **Dataset Type**. In order to create a Charter Alternative Form, the dataset type must state “Charter Alternative.”
* Click the **Create Draft** button**.**

The draft Alternative Form just created is now located in the Dashboard.

### Accessing the Alternative Form

To access the Alternative Form, the user will:

* Open the School Alternative Form in the Dashboard.
* Click Lock button, located in the upper left corner of the screen, to “lock” the dataset. The form must be locked to allow data entry.
* Select ALT from the left navigation window.

### Completing the Alternative Form

#### Initial Dialog Box

Upon opening the Alternative Form, a dialog box will display that requires the selection of an accounting basis. The charter school may use either the accrual basis of accounting or the modified accrual basis of accounting, but not both. The selection will determine which lines on the Alternative Form are completed. Click on the appropriate icon for the charter school. A selection must be made to open the Alternative Form Internal Form Checks.

Once the form is open, red “fatal” errors, known as internal form checks, will appear on the top of the screen. As the form is completed, these errors will gradually clear.

#### Saving the Alternative Form

In order to ensure that the information entered is saved, the user should periodically click the Save button (image of the floppy disk) in the upper right-hand side of the screen. Information entered into the Alternative Form is not automatically saved.

#### Certification, Page 1

The county/district/school code (CDS) number, Charter School Name, and Charter Approving Entity will automatically be filled in from the SACS Web System. Complete the heading on the Certification to further identify the charter school.

**County:** Provide the name of the county in which the entity that approved the charter school is located.

**Charter Number:** Provide the three- or four-digit number assigned to the charter school by the State Board of Education (SBE).

After completing the heading, fill in all of the requested information on the Certification.

In the top section of the Certification, provide contact information for questions about the charter school data. It is important that this section is completed in the SACS Web system before it is forwarded to the approving agency so that when the Alternative Form comes to the CDE, there is a contact name, a telephone number, and an email address to contact in case there are questions about the data.

**NOTE:** An error message will appear on the screen when either the heading or contact information on the Certification is missing. This is to remind the charter school to complete the required information for the charter school, the approving entity, and the county office before exiting the form.

There are three signature sections on the Certification; the cells for the signatures and dates of the signatures are locked because the Certification must be signed and dated by hand.

In the first signature section, the **charter school official must provide their name and title, sign and date the Certification**, indicating that the form has been approved by the charter school. While the signed certification is not included in the submission, it is to be retained by the charter school.

In the second signature section of the form, the **authorized representative of the entity that approved the charter school must provide their name and title, sign and date the Certification**, indicating that the form has been filed with the county office. (Note that the entity that approved the charter school could be the local school district, the county office of education, or the SBE.)

In the third signature section of the form, the **county superintendent (or his or her designee) must provide their name and title, sign and date the Certification**, indicating that the form has been verified for mathematical accuracy. The county superintendent should retain a copy of the signed certification.

#### Alternative Form, Page 2

The heading will automatically be completed from the data entered in the heading on the Certification.

On the applicable lines of the Alternative Form, fill in the amounts received as revenue (Section A) and amounts expended (Section B) by the charter school for fiscal year 2023–24. Data is not anticipated in shaded cells, therefore, input is not allowed.

The form will automatically calculate the subtotals and totals in the shaded cells. There is no need to type in commas with numbers over 999; the form will automatically format a number with the commas, such as for the number "1,000." Also, the form will automatically format the numbers with dollars and cents, even if whole dollars are entered. To input cents, just type in the dollar amount followed by a period and then the amount of the cents. If it is necessary to input negative numbers, use the minus sign before keying the number; after entering the number, it will appear with parentheses around the number. Negative numbers that are calculated by the form will also appear with parentheses around the number.

In Section C, the form will calculate the difference between the revenues and expenditures to indicate if there is an excess or deficiency of revenues over expenditures.

In Section D, report any other financing sources, uses, or contributions between unrestricted and restricted accounts. **Line D.3 must net to zero, or a warning will appear in red above the total column for line D.3.**

Section E will calculate the increase or decrease in the Fund Balance/Net Position after the other financing sources and uses are taken into consideration.

In Section F, enter the Beginning Fund Balance/Net Position as of July 1 on line F.1a. **The current year beginning fund balance/net position should match the prior year ending fund balance/net position filed with CDE.**

Note that charter schools’ 2022–23 ending fund balance/net position are on file at the CDE. If there has been an adjustment to the ending fund balance/net position that affects the 2023–24 beginning fund balance/net position, the charter school should report the adjustment or restatement on line F.1b. Line F.1b applies to both audit adjustments (Object 9793) and Other Restatements (Object 9795). If an audit adjustment is reported in Object 9793, the Adjusted Beginning Fund Balance/Net Position on line F.1c should match the audit report.

After the beginning fund balance/net position is entered, the form will calculate the Ending Fund Balance/Net Position as of June 30 on line F.2. Also, in Section F below the Ending Fund Balance/Net Position, charter schools need to provide the Components of Ending Fund Balance, or the Components of Ending Net Position.

Object 9790M is a calculated field for the Components of Ending Fund Balance and Object 9790A is a calculated field for the Components of Ending Net Position. If Object 9790A is positive in the restricted column, a warning message will appear in red. The warning must be cleared by adjusting objects 9796 and 9797 amounts. (Note that data cannot be entered for objects 9711, 9712, and 9713 in Section F. However, if data are entered for objects 9130, 9320, and 9330 in Section G, the data will automatically pull into the appropriate objects in Section F in the Modified Accrual Basis section.)

Input all assets, deferred outflows, liabilities, and deferred inflows in sections G, H, I, and J, and the form will calculate the Fund Balance/Net Position as of June 30 in Section K. **Note that Section K must agree with the Ending Fund Balance/Net Position as of June 30 on line F.2 (there is a $10 allowance for rounding).** If Section K does not agree with line F.2, a warning will appear in red above the applicable Unrestricted or Restricted columns for Section K. The red warning must be cleared by adjusting the incorrect amounts. (NOTE: an internal form check [IFC] will display upon closing the form when Section K does not agree with F.2.)

Section L must be completed if the charter school received revenues from federal sources during the fiscal year, whether the funds were received directly from the federal government or through state or local agencies. The information is used in determining if the charter school is meeting the maintenance of effort (MOE) requirement under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA). For charter schools using the Alternative Form, the CDE will use the information provided by the charter school on L.1, L.2, and L3 in conjunction with the revenue and expenditure information provided on pages 1 and 2, to calculate compliance with the federal MOE requirement (L.3, page 6).

ESSA provides that in order for a local educational agency (LEA) to receive its full allocations under covered programs for a particular fiscal year, its state and local funded expenditures for free public education in the preceding fiscal year must not be less than 90 percent of those in the second preceding fiscal year, in the aggregate or on a per capita expenditure basis (20 USC 7901; *ESEA* Sec. 8521). This is to ensure that funds under covered programs are used to provide services that are in addition to the regular services provided by the LEA to participating children. For more information on federal maintenance of effort, refer to Section 8521 of the ESEA, as amended by ESSA, posted on the U.S. Department of Education website at [https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-viii-general-provisions/#sec8521.](https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-viii-general-provisions/%22%20%5Cl%20%22sec8521.%22%20%5Co%20%22Section%208521%20of%20the%20ESEA)

The categories that must be completed for federal MOE are as follows:

1. Federal Revenue Used for Capital Outlay and Debt Service:

Program Name: Enter the federal program name. Up to ten federal programs can be listed. If more lines are needed, please contact the CDE by email at sacsinfo@cde.ca.gov.

Capital Outlay: Enter the portion of expenditures reported in Section B, Line 6 for Capital Outlay that was paid using federal revenues.

Debt Services: Enter the portion of expenditures reported in Section B, Line 7 for Debt Services that was paid using federal revenues.

Total: The form will automatically total the capital outlay and debt service amounts.

1. Community Services Expenditures:

On the appropriate objects of expenditure lines, report the amounts of any state and local funds that were spent for community services purposes. Community services are activities provided to community participants other than students, such as the operation of a community swimming pool, a recreation program for the elderly, or a community child care center for working parents. Up to 10 Community Services Expenditures can be listed. If more lines are needed, please contact the CDE by email at sacsinfo@cde.ca.gov.

Total: The form will automatically total any community services amounts entered in the amount column.

**NOTE**: An IFC will display upon closing the form if all requested information has not been completed for items 1 and 2.

1. Supplemental State and Local Expenditures made as the result of a Presidentially Declared Disaster:

On the appropriate line list the Date of the Presidential Disaster Declaration, a brief description, and the amount of Supplemental State and Local Expenditures. Up to four Presidentially Declared Disasters can be listed. If more lines are needed, please contact the CDE by email at sacsinfo@cde.ca.gov.

1. State and Local Expenditures to be Used for Annual Maintenance of Effort Calculation:

The total in this section will be used for comparison with the prior year total State and local expenditures subject to MOE on both an aggregate and per capita expenditure basis. (Note: per capita expenditure calculation uses Annual ADA counts).

A charter fails to meet MOE if the charter’s expenditures for public education paid from state and local funds for the preceding fiscal year, in the aggregate or on a per-pupil basis, are not less than 90 percent of the expenditures for the second preceding fiscal year. If the charter school has also failed to meet such requirements for one or more of the five immediately preceding fiscal years, this may result in a reduction of allocations under covered programs for the applicable funding year. CDE will reduce allocations in the exact proportion by which the charter school failed to meet the MOE requirement. The reduction amount is equal to the allocation amount times the “deficiency” percentage based on the aggregate or per capita expenditures, whichever is less.

For a list of covered programs, please see page 20 of the Non-Regulatory Guidance: Fiscal Changes and Equitable Services Requirements under the Elementary and Secondary Education Act of 1965 (ESEA), as Amended by the Every Student Succeeds Act (ESSA), posted on the U.S. Department of Education website at <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>

### Technical Review

After the Alternative Form is completed and saved, the Technical Review Checklist (TRC) must be run.

The TRC process provides a means by which charter schools can assess whether they completed the Alternative Form correctly, and allows them to provide explanations to their authorizing agency and the CDE specific to their data.

To run the TRCs, navigate to the TRC menu on the left navigation menu and select “Technical Review.” There are two options for viewing the TRCs as they run: (1) select to view all TRCs and whether they pass or fail; or (2) view exceptions only and only review the TRCs that either fail or have a warning status. Once the Technical Review screen has opened, select the preferred method to view the TRCs and “Start”.

Each TRC will have an outcome of Passed or Exception. Fatal TRCs with a notation of “Exception” MUST be corrected. Warning TRCs with a notation of “Exception” should be corrected, or if the exception is valid, the charter school must provide an explanation. The explanation must be specific; general notes such as “Will be fixed next year,” “OK,” or “Don’t know,” are not sufficient. Your explanations provide the reviewer of your report the information necessary to complete the review.

The TRC Explanations screen is used to review the TRC status and provide narratives for valid Warning TRC exceptions. Select the Explanations option on the TRC menu within a submission to review the TRC status. Your explanations provide the reviewer of your report the information necessary to complete the review.

When an exception is explained, and then subsequently corrected, the TRC automatically deletes the explanation when the TRC is run again.

### Dataset States

The Alternative Form data is saved in a file referred to as a dataset. Datasets may exist in a variety of different states. As a dataset moves through the different states, it moves closer to the ultimate goal of submittal to the CDE.

A brief description of different dataset states is as follows. Note that not all states are visible to all users, or applicable to all LEA types:

* Draft Datasets are visible on the **Draft Dataset List** only for the user who created the dataset. An LEA user may have up to five draft datasets for a selected entity and fiscal year.
* Datasets in the **Pending Internal Review** state are visible to the user who created the dataset and users with the **Dataset Approval** role, on the **Draft Dataset Approval** queue.
* The **New Dataset Submission** state is the initial state in which other users with the **Edit Dataset Role** within the entity may edit the form and import data.
* The **Data Entry** state is used to edit forms, import data, and to allow manual entry of data elements, as well as run validations and make corrections.
* The **Update Dataset** state is reflected when oversight returns a dataset for corrections.
* The **Promote to 1st Level LEA Review** state is used when the dataset has been sent to the 1st level of Oversight to review the submission and approve or reject the submission. For charter schools this is their authorizing LEA. The submission is locked for data edits by the submitter.
* The **Promote to 2nd Level COE Review** is used to provide an additional review level for submissions of charter schools authorized by school districts. The submission is locked for data edits by the submitting charter school and first level school district reviewer.
* The **Pending CDE Authorization** state is used to move the submission in the unaudited actuals reporting period to the CDE workflow for CDE review and approval. This state is applicable for COE users only.

### Submitting the Alternative Form

The Alternative Form submission **must have official status** in order to be accepted by the CDE. Prior to verifying the official status, all TRC exceptions must be cleared. To verify the official status, click the **Verify Official Status** button at the top left of the screen.

Prior to submitting the Alternative Form data, lock and save the alternative form before returning to the dashboard.

To electronically submit the Alternative Form for review and ultimately to the CDE, update the **State** field in the submissions queue to promote to the appropriate level of review (see discussion of dataset states above for more information) and select **Save**. This electronically sends the Alternative Form to the next level of review via the SACS Web System submission workflow process. Note that each state needs to be accessed via the appropriate submission queue, accessed via the Queues menu. The dataset must be sent via this method to the charter-approving agency on or before **September 15, 2024**. A signed hard copy of the certification should also be provided to the charter-approving agency. Remember to keep a copy of the signed certification for the charter school’s files.

The county superintendent (or his or her designee) will electronically submit the Alternative Form to the CDE via the SACS Web System submission workflow process on or before **October 15, 2024**. The county office of education will keep the signed certification in their files.

### Printing the Alternative Form

In order to print the Alternative Form, open the Alternative Form and select the printer icon in the upper right-hand side of the Alternative Form. This will open a PDF version of the Form that may be printed.

### Exporting the Alternative Form

There are two options for downloading the Alternative Form. It may either be downloaded as an Excel File (which can NOT be reuploaded into the SACS Web System) or as a .dat file (which can be uploaded into the SACS Web System).

To export the Alternative Form into Excel, open the Alternative Form and select the icon immediately to the left of the printer on the upper right-hand side of the screen.



To export the Alternative Form as a .dat file, select **Export** from the left navigation menu of the Alternative Form submission. Select the desired type of export. Note that an Alternative Form exported as “Official” must be complete and passing all TRCs. An Alternative Form exported as “Other” may be exported at any time. Following the selection of an export type, select “Export” and follow the prompts.

### Importing the Alternative Form

Only Alternative Forms already exported from the SACS Web System in the .dat file format may be imported. In order to import a previously exported Alternative Form, select **Single Import** under **Import** on the main menu. In the Import Submissions Data screen:

* Select the type of import (official or other).
* Enter the dataset name.
* Select the reporting period.
* Select the dataset format.
* Click +Select File to access the file to be imported.
* Click Upload.

The message File Saved Successfully will appear in a green box on the screen. The uploaded file will now appear on the dashboard in the SACS Web System.

## ACCOUNTING GUIDANCE

### Basis of Accounting

Charter schools should use the same accounting model and basis of accounting for their unaudited financial reporting to the CDE as they will use for their audited financial statements (audit reports). The Alternative Form accommodates the display of information in either the modified accrual basis of accounting or the accrual basis of accounting.

The most noticeable difference between the two bases of accounting as presented in the Alternative Form is that governmental agencies (such as school districts) use the modified accrual basis of accounting and do not show depreciation expense, capital assets, long-term liabilities, and net position in their financial statements. Thus, charter schools using the modified accrual basis record their capital outlay, debt service expenditures, and fund balance in objects 6100–6170, 6200–6500, 6600, 7438, 7439, and 9711–9789. These charter schools do not record depreciation expense, fixed assets, long-term liabilities, and net position in objects 6900, 6910, 9400–9489, 9660–9669, 9796, and 9797.

Charter schools approved pursuant to *Education Code* Section 47604 that operate as, or are operated by, a not-for-profit public benefit corporation pursuant to *Internal Revenue Code* Section 501(c)(3), typically use the accrual basis of accounting and report depreciation expense, capital assets (in assets), interest on long-term debt (in debt service), long-term liabilities (in liabilities), and net position in objects 6900, 6910, 7438, 9400–9489, 9660–9669, 9796, and 9797. These charter schools do not record capital outlay, debt service expenditures, and fund balance in objects 6100–6170, 6200–6500, 6600, 7439, and 9711–9789.

Regardless of the basis of accounting used, charter schools using the Alternative Form should report all of their data in the form as if the Alternative Form were one complete fund encompassing all of the financial information for the entire charter school for the fiscal year. The information must include the beginning balance, all revenues, all expenditures (expenses), and complete ending balance information. If a charter school has more than one fund in its accounting system and wants to use the Alternative Form for unaudited actuals financial reporting to the CDE, the charter school should combine all of its financial data from all of its funds in the Alternative Form.

### Generally Accepted Accounting Principles

For proper accounting, as well as compliance with Part 26.8 (charter schools) of the *Education Code*,charter schools are required to use generally accepted accounting principles (GAAP). The *California School Accounting Manual* (*CSAM*) illustrates generally accepted accounting principles for governmental entities, as well as specific guidance for school districts and county offices of education. *CSAM* also provides general accounting guidance and demonstrates appropriate use of the object codes in the local educational agencies' chart of accounts. Therefore, CDE recommends that charter schools avail themselves of this resource.

### *CSAM* and Object Code Definitions

*California Code of Regulations,* Title 5, Section 15071, requires that charter schools follow the guidelines in *CSAM*, to the extent the guidelines apply, for reporting of financial data. To aid users of the Alternative Form, definitions from *CSAM* of all of the objects of revenue, expenditure, and balance sheet items that may be relevant to charter schools are included in this user guide, beginning on page 15. **The definitions should be used as a guide in determining accurate reporting on the Alternative Form. It is not necessary to have entries on every line of the form; use only those lines that are applicable.**

For purposes of the Alternative Form, the SBE has approved use of the terms "certificated" and "noncertificated" salaries for charter schools rather than certificated and classified salaries as used in *CSAM*, and the CDE has used these terms in the Alternative Form and the definitions for Section B, Expenditures.

Please refer to the complete version of *CSAM* for further information on how to use the following object codes, however, please note that additional object codes have been added to the SACS Web System that may not appear in CSAM, definitions for these codes are included in the following tables. *CSAM* is available to review or download on the CDE Accounting Definitions, Instructions & Procedures web page at <https://www.cde.ca.gov/fg/ac/sa/>.

### Using *CSAM* to Complete the Alternative Form

The Alternative Form requests information at a somewhat summarized level; this is particularly noticeable in Section A, Revenues. The Object Code column on the Alternative Form provides object codes that correspond to the financial reporting categories requested on the form to help the user determine the type of data that should be entered on each line of the form. In some cases, the Object Code column provides broad ranges of object codes. This indicates that the information to be reported on that line could be a summary of more than one object code description in that range.

For example:

In the category of Other State Revenues, note that data are requested separately for the Special Education and All Other State Revenues. The All Other State Revenues category is intended to be a compilation of all other state revenues in the 8300 through 8599 range of object codes, except for the separate State Special Education (which is a component of Object 8311).

In the category of Other Local Revenues, the All Other Local Revenues category is intended to be a compilation of the broad range of all other local revenues in the 8600 through 8799 range of object codes.

The following are excerpts showing account codes and definitions. Charter schools should follow these definitions to the extent they apply. Only active account codes are provided.

### 8000–8999 REVENUES AND OTHER FINANCING SOURCES

#### 8010–8099 LCFF Sources

By law, most State School Fund apportionments or allowances to an LEA must be deposited in the general fund of the LEA. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller, as required by law, must be accounted for as expenditures just as they would if the full apportionment had been received and an LEA warrant had been drawn for such purposes.

Revenue that was not previously accrued but is the result of the correction of a prior apportionment, or is included in the final state apportionment, should be recorded in the revenue class or classes that define the original apportionment.

##### 8010–8019 Principal Apportionment

| Object Code | Category and Definitions |
| --- | --- |
| 8011 | **LCFF State Aid—Current Year.** Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.For charter schools, this primarily includes general purpose funds allocated per regular kindergarten through grade twelve average daily attendance (*Education Code* sections 42238.01–42238.07). |
| 8012 | **Education Protection Account State Aid—Current Year.** Record amounts received for the current year from the state Education Protection Account established pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012. Include amounts accrued at the end of the fiscal year. |
| 8019 | **State Aid—Prior Years.** Record amounts received but not previously accrued for prior years' state aid, including the Education Protection Account entitlement. |

##### 8090–8099 LCFF Transfers

| Object Code | Category and Definitions |
| --- | --- |
| 8091 | **LCFF Transfers—Current Year.** Record the transfer of LCFF revenues, in limited circumstances, such as amounts committed by the LEA to the purposes of the special revenue fund for adult education or to the purposes of the special revenue fund for deferred maintenance. This account should net to zero LEA-wide. |
| 8096 | **Transfers to Charter Schools in Lieu of Property Taxes.** Record funds transferred in lieu of property taxes by the sponsoring LEA to a charter school pursuant to *Education Code* Section 47635. This account is debited by the sponsoring LEA making the payment and credited by the charter school receiving the payment. This account should net to zero statewide. |
| 8097 | **Property Tax Transfers.** For county offices, report any transfer of taxes within the County School Service fund, such as the Special Education portion of LCFF taxes; or transfers between LEAs, such as excess special education taxes transferred to districts or transfers of special education taxes between counties.For school districts, report any excess special education taxes collected by the county offices of education and subsequently transferred to the school districts |

#### 8100–8299 Federal Revenue

Record in the appropriate subordinate classifications revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency.

| Object Code | Category and Definitions |
| --- | --- |
| 8110 | **Maintenance and Operations (Federal Impact Aid, Public Law 81‑874).** Record the amounts allowed for maintenance and operations of the district resulting from the identification of students or parents in federally impacted areas in accordance with Impact Aid programs. These funds are in lieu of property taxes and, except for the additional funds provided for federally connected children with disabilities, are unrestricted. |
| 8181 | **Special Education—Entitlement.** Record the federal Individuals with Disabilities Education Act of 2004 (IDEA) entitlement. |
| 8182 | **Special Education—Discretionary Grants.** Record all other federal revenues for special education, pursuant to the IDEA. |
| 8220 | **Child Nutrition Programs.** Record federal revenues for child nutrition programs. |
| 8221 | **Donated Food Commodities.** Record the fair market value of commodities received from the federal government for use in school meal programs. |
| 8260 | **Forest Reserve Funds.** Record all revenue from forest reserve funds apportioned by the federal government. |
| 8270 | **Flood Control Funds.** Record all revenue from flood-control funds apportioned by the federal government and distributed to the district by the county superintendent of schools with the approval of the county board of education (*Education Code* Section 1606). |
| 8280 | **U.S. Wildlife Reserve Funds.** Record amounts received from U.S. Wildlife Reserve funds. |
| 8281 | **FEMA.** Record revenues received from the Federal Emergency Management Agency. |
| 8285 | **Interagency Contracts Between LEAs.** Record federal revenues received from another LEA for providing services on a contractual basis for the other LEA. |
| 8287 | **Pass-Through Revenues from Federal Sources.** Record the receipt of those federal pass‑through grants in which the recipient LEA has only administrative involvement. An LEA has administrative involvement in a pass-through grant if it:* Monitors subrecipient LEAs for compliance with requirements; or
* Determines eligibility of subrecipient LEAs, even if using grantor-established criteria; or
* Has the ability to exercise discretion in how the funds are allocated.

The disbursements of these pass-through grants should be recorded using objects 7211, 7212, and 7213, as appropriate. |
| 8290 | **All Other Federal Revenue.** Record all other federal funds received. |

#### 8300–8599 Other State Revenue

| Object Code | Category and Definitions |
| --- | --- |
| 8311 | **Other State Apportionments—Current Year.** Report revenues received under the Principal Apportionment other than the state‑aid portion of the LCFF. For instance, include apportionments for special education programs.This account is intended to record amounts allowed for the current year, including amounts accrued at the end of the fiscal year. |
| 8319 | **Other State Apportionments—Prior Years.** Record the amounts received but not previously accrued for prior years' revenues received under the Principal Apportionment other than the state portion of the LCFF. |
| 8520 | **Child Nutrition.** Record state revenues for child nutrition programs. |
| 8530 | **Child Development Apportionments.** Record revenues for child development programs. |
| 8545 | **School Facilities Apportionments.** Record state apportionments received for school facilities projects funded pursuant to the Leroy F. Greene School Facilities Act of 1998 (*Education Code* sections 17070.10–17079.30). |
| 8550 | **Mandated Cost Reimbursements.** Record in the year received amounts for reimbursements of costs of legislatively mandated programs (*Government Code* sections 17500–17617). |
| 8560 | **State Lottery Revenue.** Record the revenue received under the California State Lottery Act of 1984 (*Government Code* Section 8880.4). |
| 8587 | **Pass-Through Revenues from State Sources.** Record the receipts of those state pass-through grants in which the recipient LEA has only administrative involvement. An LEA has administrative involvement in a pass-through grant if it:* Monitors subrecipient LEAs for compliance with requirements; or
* Determines eligibility of subrecipient LEAs, even if using grantor-established criteria; or
* Has the ability to exercise discretion in how the funds are allocated.

The disbursements of these pass-through grants should be recorded using objects 7211, 7212, 7213, as appropriate. |
| 8590 | **All Other State Revenue.** Record all other state funds received. |

#### 8571–8579 Tax Relief Subventions

| Object Code | Category and Definitions |
| --- | --- |
| 8571 | **Voted Indebtedness Levies, Homeowners' Exemptions.** Record amounts received for loss of revenue because of homeowners' exemptions. These amounts are restricted levies for debt service repayment proceeds. |
| 8572 | **Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes.** Record amounts received for loss of revenue because of certain exemptions. These amounts are restricted levies for debt service repayment proceeds. |
| 8575 | **Other Restricted Levies, Homeowners' Exemptions.** Record amounts received for loss of revenue because of homeowners' exemptions. These amounts are restricted levies for other than debt service repayment proceeds, such as County Free Library Tax. |
| 8576 | **Other Restricted Levies, Other Subventions/In-Lieu Taxes.** Record amounts received for loss of revenue because of certain exemptions. These amounts are restricted levies for other than debt service repayment proceeds, such as the County Free Library Tax. |

#### 8600–8799 Other Local Revenue

Record in the appropriate subordinate classifications in this major classification revenue from local sources.

| Object Code | Category and Definitions |
| --- | --- |
| 8650 | **Leases and Rentals.** Record revenue for the use of school buildings or portions thereof, houses and other real or personal property of the LEA, and fees collected for civic center use, including reimbursements for custodial salaries and other costs. |
| 8660 | **Interest.** Record revenue credited or prorated by the county auditor for interest on deposits of the LEA's funds with the county treasurer and interest earnings. Record any premium on issuance of short-term debt such as Tax and Revenue Anticipation Notes (TRANs). |
| 8662 | **Net Increase (Decrease) in the Fair Value of Investments.** Report gains and losses on investments, including changes in the fair value of investments that include the realized and unrealized gains and losses. Refer to *CSAM* Procedure 425 for information regarding accounting for and reporting the fair value of investments. |

##### 8631–8639 Sales

| Object Code | Category and Definitions |
| --- | --- |
| 8631 | **Sale of Equipment and Supplies.** Record revenue from the sale of supplies and equipment no longer needed by the LEA. The money received is to be placed to the credit of the fund from which the original expenditure for the purchase of the personal property was made (*Education Code* Section 17547). |
| 8632 | **Sale of Publications.** Record revenue from the sale of publications. |
| 8634 | **Food Service Sales.** Record sales of meals and other food items. |
| 8639 | **All Other Sales.** Record revenue received from all other sales, such as farm products and printed forms. In the Warehouse Revolving Fund, record revenue received for items requisitioned by site, program, or department staff. |

##### 8670–8689 Fees and Contracts

| Object Code | Category and Definitions |
| --- | --- |
| 8671 | **Adult Education Fees.** Record revenue received from students enrolled in classes for adults. |
| 8672 | **Nonresident Student Fees.** Record the revenue received from parents or guardians for the total cost of educating foreign residents in the schools of the LEA (*Education* *Code* Section 48052). |
| 8673 | **Child Development Parent Fees.** Record revenue received from parents or guardians as fees for the instruction and care of children in child development programs. |
| 8674 | **In-District Premiums/Contributions.** Record revenue received by a self-insurance fund from other funds of the district for insurance protection, necessary reserves, or deductible amounts or revenue received by the Retiree Benefit Fund for restricted money from salary‑reduction agreements, other contributions for employee retirement benefit payments, or both. |
| 8675 | **Transportation Fees from Individuals.** Report fees paid by students to be transported to school. |
| 8677 | **Interagency Services Between LEAs.** Record revenue received from another LEA for contract services provided for the other LEA, except for federal moneys. To ensure that federal interagency revenues retain their federal identity, they should be reported in Object 8285, Interagency Contracts Between LEAs. |
| 8681 | **Mitigation/Developer Fees.** Report, in the general fund, only those fees collected by agreement between the school district and the developer, that are not imposed as a condition for approving a residential development. |
| 8689 | **All Other Fees and Contracts.** Record revenue received from all other fees and contract services from entities other than LEAs. |

##### 8690–8719 Other Local Revenue

| Object Code | Category and Definitions |
| --- | --- |
| 8691 | **Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment.** Record the transfer of 50 percent of the amounts in objects 8081 and 8082 from LCFF Sources to Other Local Revenue. |
| 8697 | **Pass-Through Revenue from Local Sources.** Record the receipts of those local pass‑through grants in which the recipient LEA has administrative involvement. Refer to CSAM Procedure 750 for information regarding pass‑through activities.The disbursements of these pass-through grants should be recorded using objects 7211, 7212, and 7213, as appropriate. |
| 8699 | **All Other Local Revenue.** Record all other local revenue except funds defined as "miscellaneous funds" in *Education Code* Section 41604. Examples of revenue recorded in this account are library fines, contributions, gifts, insurance recoveries not reported in Object 8953, and reimbursement for practice teaching. |
| 8710 | **Tuition.** Record tuition payments received from the following sources:Tuition contracts for general or specific instructional services, including transportation for interdistrict attendance agreement (IDAA) pupils (*Education Code* sections 46600–46610). See Object 8677, Interagency Services Between LEAs, for revenue from contracts for services provided for another LEA's pupils.Payments from governing boards or authorities in other states for the total cost of educating elementary or high school students whose places of residence are in the other states (*Education Code* Section 48050). No California state aid is apportioned for such students.Revenues received for excess costs and/or deficits for providing services to other LEAs’ pupils.All other tuition payments not identified above. |

##### 8780–8799 Other Transfers In

| Object Code | Category and Definitions |
| --- | --- |
| 8781 | **All Other Transfers from Districts or Charter Schools.** Record transfers of resources other than apportionments or pass-through revenues from school districts or charter schools. |
| 8782 | **All Other Transfers from County Offices.** Record transfers of resources other than apportionments or pass-through revenues from county offices. An example is the transfer of funding from a county office of education to one of its small districts for health services. |
| 8783 | **All Other Transfers from JPAs.** Record transfers of resources other than apportionments or pass-through revenues from JPAs. |
| 8791 | **Transfers of Apportionments from Districts or Charter Schools.** Record transfers of apportionments of special education from school districts or charter schools. |
| 8792 | **Transfers of Apportionments** **from County Offices.** Record transfers of apportionments of special education from county offices. |
| 8793 | **Transfers of Apportionments from JPAs.** Record transfers of apportionments of special education from JPAs. |
| 8799 | **Other Transfers In from All Others.** Record transfers of resources from non-LEAs. |

### 1000–7999 EXPENDITURES AND OTHER FINANCING USES

#### 1000–1999 Certificated Personnel Salaries

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the LEA.

| Object Code | Category and Definitions |
| --- | --- |
| 1100 | **Certificated Teachers' Salaries.** Record the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district or pupils in schools maintained by a county superintendent of schools. Include salaries for teachers of children in homes or hospitals, all special education resource specialists and teachers, substitute teachers, and instructional television teachers. Include salaries of teachers who provide instruction to students on a pullout basis.The separate recording of certificated teachers' salaries is required by *Education Code* Section 41011 and is limited to salaries of certificated employees paid to teach the pupils of the district or pupils in schools maintained by a county superintendent.The following comments, interpretations, and definitions are included to guide school officials in determining whether the total salary or a portion of the salary would be charged to Object 1100.The total salary is recorded in Object 1100 under the following conditions: The teacher is an employee of the district or office of the county superintendent in a position requiring certification qualifications. The teacher's duties require them to teach pupils of the district for at least one full instructional period on each school day for which they are employed, and they are assigned no duties other than those that are connected with, or extensions of, classroom teaching. Such activities are limited to the following:* Preparation for and evaluation of classroom work.
* Extracurricular activities that arise from classroom work and are extensions of it (e.g., class or club sponsorship or supervision at school functions.)
* Management of and instruction in a study hall.
* Duties that are ordinarily assigned to certificated personnel in connection with the custody and control of pupils at recess or lunchtime, after school, or at other times.

If a certificated employee teaches at least one instructional period each day that they are employed to teach and is also assigned other duties neither in connection with nor as an extension of classroom teaching, their salary must be prorated and recorded in Object 1100, Certificated Teachers' Salaries, and in the other objects that provide for recording of expenditures for the other assignment(s). The amount recorded in Object 1100, Certificated Teachers' Salaries, is the product of the employee's complete salary and the fraction of the full-time school day that the employee spent as a classroom teacher performing duties that are in connection with, or an extension of, classroom teaching as limited herein. The remaining portion is then charged to the objects in which expenditures for the other assignments are recorded. Some of the other assignments may pertain to work outside the field of teaching. If a teacher performs such assignments, it will be necessary to prorate a portion of the teacher's salary to classifications other than Object 1100.The term *other assignments* that must be recorded or prorated to other object codes includes, but is not limited to, assignments usually and specifically assigned to certificated persons employed in the following types of positions:* General supervisors, coordinators, directors, specialists, consultants, supervisors of special subject or grades, and certificated assistants (instructional supervision and administration, Object 1300, Certificated Supervisors’ and Administrators’ Salaries).
* Chairperson of academic department (school administration; Object 1300, Certificated Supervisors’ and Administrators’ Salaries).
* Principals, vice principals, assistant principals, deans, and assistant deans in individual schools (school administration; Object 1300, Certificated Supervisors’ and Administrators’ Salaries).
* Librarians, assistant librarians, audiovisual personnel (use Function 2420, Instructional Library, Media, and Technology, with Object 1200, Certificated Pupil Support Salaries)
* Counselors, nurses, psychologists, psychometrists, audiometrists, and guidance and attendance personnel (use Pupil Service functions 3110-3150 with Object 1200, Certificated Pupil Support Salaries).
* The term other assignments also includes, but is not limited to, assignments usually and specifically assigned to persons in the noncertificated service employed as school bus driver, custodian, secretary to the governing board, and supervisor of transportation.
 |
| 1200 | **Certificated Pupil Support Salaries**. Record the full-time, part‑time, and prorated portions of salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audiometrists, psychiatrists, otologists, and other personnel as authorized in the field of physical and mental health and who are on the payroll of the LEA. Health services personnel must possess a services credential (*Education Code* sections 44872–44879 and 49422–49427). |
| 1300 | **Certificated Supervisors' and Administrators' Salaries**. Record the full-time, part-time, and prorated portions of salaries of principals, vice principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants (whether or not they supervise staff); superintendents and/or deputy, associate, area, and assistant superintendents in districts and offices of county superintendents of schools (*Education Code* sections 35028, 35029, 35030, 44065, 44066, and 44069).**NOTE**: The term *supervision* is used to designate those activities having as their purpose the actual improvement of instruction under the direction of supervisors and assistants. Such activities include: (1) personal conferences with teachers on instructional problems; (2) classroom visitation; (3) group conferences with teachers; and (4) demonstration teaching. |
| 1900 | **Other Certificated Salaries**. Record the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified. Examples of such personnel are special education and/or other program specialists, certificated civic center employees, teachers serving as mentors to other teachers (record only the incremental amount paid for mentoring), or resource teachers not performing duties as a classroom teacher. |

#### 2000–2999 Noncertificated Salaries

Noncertificated salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service for the LEA.

| Object Code | Category and Definitions |
| --- | --- |
| 2100 | **Noncertificated Instructional Salaries**. Record total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher (*Education Code* Section 41011). This code also includes noncertificated charter school teachers and other noncertificated instructional personnel, such as noncertificated coaches, tutors, and drug/alcohol program mentors. |
| 2200 | **Noncertificated Support Salaries**. This code is used to record the full‑time, part-time, and prorated portions of salaries of noncertificated employees not defined elsewhere who are working in instructional media and library, student support, pupil transportation, food services, and maintenance and operations.Salaries for instructional media and library include the salaries of library and media aides.Salaries for student support include the salaries of counselor aides and health aides.Salaries for pupil transportation include the salaries of bus drivers, mechanics, field coordinators, gasoline-pump attendants, and all other personnel whose assignments are related to the transportation of students.Salaries for food service include the salaries of nutritionists, cooks, helpers, and all other food service personnel except those engaged in the management of the food services program. The salary of a noncertificated director of food services is recorded under Object 2300, Noncertificated Supervisors' and Administrators' Salaries. The salary of a certificated director of food services is recorded under Object 1300, Certificated Supervisors' and Administrators' Salaries.Salaries for maintenance include the salaries of carpenters, painters, plumbers, electricians, and other similar positions.The salaries for operations include the salaries of custodians, matrons, general utility workers, firefighters, dairy workers, guards, gardeners, elevator operators, warehouse workers, delivery personnel, truck drivers, and other similar positions. |
| 2300 | **Noncertificated** **Supervisors' and Administrators' Salaries**. Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents. Include stipends for governing board members and personnel commission members (for assistant superintendents and superintendents, see *Education Code* sections 35028, 35029, 35030, 44065, 44066, and 44069). |
| 2400 | **Clerical, Technical, and Office Staff Salaries**. Record the full‑time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators, and others in similar positions. |
| 2900 | **Other Noncertificated Salaries**. Record the full-time, part-time, and prorated portions of salaries not identifiable with objects 2100 through 2400 (e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors). |

#### 3000–3999 Employee Benefits

Record employers' contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories. A code that ends in 1 indicates benefits paid to personnel in certificated positions, and a code that ends in 2 indicates those paid to personnel in noncertificated positions.

| Object Code | Category and Definitions |
| --- | --- |
| 3101–3102 | **State Teachers' Retirement System.** Record expenditures to provide personnel with retirement benefits under the State Teachers' Retirement System (STRS). Beginning 2014–15, this includes the state’s contribution on behalf of LEAs to STRS, which is reported in Resource 7690, On-Behalf Pension Contributions. This excludes employee contributions. Object 3101 is certificated personnel in STRS; Object 3102 includes those individuals who hold noncertificated positions but are enrolled in STRS. |
| 3201–3202 | **Public Employees' Retirement System.** Record expenditures to provide personnel with retirement benefits under the Public Employees' Retirement System (PERS). This excludes employee contributions, although it does include employer payment of employee's contribution. Object 3201 indicates those employees who are in certificated positions and enrolled in PERS; Object 3202 indicates employees in noncertificated positions and enrolled in PERS. |
| 3301–3302 | **OASDI/Medicare/Alternative.** Record expenditures to provide employee benefits under the federal Social Security system. Include expenditures to qualifying alternative retirement plans for employees not covered under the Social Security system, STRS, or PERS. This excludes employee contributions. Object 3301 indicates that the Social Security benefits cover certificated positions; Object 3302 indicates that these benefits cover noncertificated positions. |
| 3401–3402 | **Health and Welfare Benefits.** Record expenditures made to provide personnel with health and welfare insurance benefits. This excludes employee contributions but includes benefit amounts transferred to a self-insurance fund. Object 3401 indicates that the benefits cover certificated positions; Object 3402 indicates that the benefits cover noncertificated positions. |
| 3501–3502 | **State Unemployment Insurance.** Record expenditures made to provide personnel with unemployment compensation. Object 3501 indicates that the state unemployment insurance covers certificated positions; Object 3502 indicates that the state unemployment insurance covers noncertificated positions. |
| 3601–3602 | **Workers' Compensation Insurance**. Record expenditures made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to a self‑insurance fund. Object 3601 covers certificated positions; Object 3602 covers noncertificated positions. |
| 3701–3702 | **OPEB, Allocated.** Record expenditures (1) for retirees and other former employees for current-year postemployment benefits other than pensions (OPEB) financed on a pay-as-you-go basis; or (2) for the amounts paid to an OPEB plan (administered through a qualifying trust) in excess of the current-year actuarially determined service cost. A qualifying trust is a trust or an equivalent arrangement that meets the criteria in paragraph 4 of GASB Statement 75. Do not include expenditures for service costs for active employees; these must be direct-charged using objects 3751–3752. Expenditures in objects 3701–3702 must be allocated to all activities in proportion to total salaries or total full‑time equivalents (FTEs) in those activities. Object 3701 relates to certificated positions; Object 3702 relates to noncertificated positions. |
| 3751–3752 | **OPEB, Active Employees.** Record expenditures for the amounts paid to an OPEB plan (administered through a qualifying trust) up to the current-year actuarially determined service costs for OPEB-eligible active employees. A qualifying trust is a trust or an equivalent arrangement that meets the criteria in paragraph 4 of GASB Statement 75. Do not include expenditures for retirees and other former employees; these must be allocated using objects 3701–3702. Expenditures in objects 3751–3752 must be direct‑charged on a per-eligible-FTE basis to the same resource, goal, and function as the OPEB-eligible active employee’s salary. Object 3751 relates to certificated positions; Object 3752 relates to noncertificated positions. |
| 3901–3902 | **Other Employee Benefits.** Record the payment for tax-sheltered annuities, deferred compensation, cash-in-lieu, retirement incentives such as Golden Handshake, and other employee benefits not specified above. With the exception of retirement incentives, expenditures reported in objects 3901–3902 are charged to the program(s) to which the benefit-eligible employee’s salary is charged. Object 3901 is used for certificated positions; Object 3902 is used for noncertificated positions. |

#### 4000–4999 Books and Supplies

Record expenditures for books and supplies, including any associated sales or use tax, and freight and handling charges.

| Object Code | Category and Definitions |
| --- | --- |
| 4100 | **Approved Textbooks and Core Curricula Materials**. Record expenditures for classroom instructional materials designed for use by pupils and their teachers as the basic curriculum adopted by the State Board of Education or the district board for required subject matter. Instructional materials may be printed or appear in some other form (for instance, Internet-based) and may consist of textbooks, technology-based materials, and other educational materials such as manipulatives (*Education Code* Section 60010 [h]). The cost includes all consumable materials available in the approved series, such as kits, audiovisual materials, or workbooks.Teachers' manuals and editions relate to specific, basic, or supplementary textbooks and are intended for teachers' use rather than for pupils' use. They are part of the approved curriculum used in the classroom and so are part of Object 4100.Single issues of state-approved textbooks for review by research committees or curriculum directors would be coded to this object. |
| 4200 | **Books and Other Reference Materials.** Record expenditures for books and other reference materials used by charter school personnel. Books used for reference include reference books for use in the nurses' office, in the business office, or in the cafeteria. Also include: (1) books that have not been adopted by the proper authority for use as basic curricula; (2) books such as reference books, that are available for general use by students, even though such books may be used solely in the classroom; and (3) all other materials used for reference purposes.Generally, the purchase of library books or other reference materials is coded to Object 4200. However, expenditures for library books to stock a new school library or for material expansion are recorded in Object 6300, Books and Media for New School Libraries or Major Expansion of School Libraries. Consumable materials other than those directly related to adopted curricula (Object 4100) have a limited shelf life of less than one year. Such materials as periodicals, magazines, workbooks, drill books, exercise pads, and the like are recorded in Object 4300, Materials and Supplies. |
| 4300 | **Materials and Supplies.** Record expenditures for consumable materials and supplies to be used by students, teachers, and other LEA personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 4300 are those used in services and auxiliary programs, such as food service supplies; custodial supplies; gardening and maintenance supplies; supplies for operation; transportation supplies, including gasoline; supplies for repair and upkeep of equipment or buildings and grounds, and medical and office supplies.Expenditures for rentals of materials are coded to Object 5600, Rentals, Leases, Repairs, and Noncapitalized Improvements.Incidental materials and supplies included in payments to outside vendors for repair and maintenance services are coded to Object 5600; Rentals, Leases, Repairs, and Noncapitalized Improvements.Payments to outside vendors for duplication services should be coded to Object 5800, Professional/Consulting Services and Operating Expenditures. |
| 4400 | **Noncapitalized Equipment.** Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold but greater than the LEA's inventory threshold per *Education Code* Section 35168 or local policy. |
| 4700 | **Food**. Record expenditures for food used in food-service activities for which the purpose is nourishment or nutrition (i.e., breakfast, snacks, lunch, and other similar items). Include food purchased for student meals on field trips even if not reimbursed through the school lunch program.Expenditures for food used for instruction in a regular classroom (e.g., in a cooking class or as an instructional reward) are recorded under Object 4300, Materials and Supplies. Expenditures for food for staff meetings and similar situations are recorded in Object 4300. |

#### 5000–5999 Services and Other Operating Expenditures

Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.

| Object Code | Category and Definitions |
| --- | --- |
| 5100 | **Subagreements for Services.** Record expenditures for subagreements and subawards pursuant to certain contracts, subcontracts, and subgrants. Subagreements for Services may be formal or informal, written or verbal, and are indicated when a part or all of an instructional or support activity for which the charter school is responsible is conducted by a third party rather than by the charter school. The charter school's responsibility for the activity may originate from any grant, award, or entitlement, including general purpose entitlements.Following are general indicators of subagreements for services:* Subagreements are, by definition, subordinate to something—typically to a grant, award, or entitlement, but at least to some expectation that a charter school has a responsibility for some activity.
* Contracts for services between charter schools are subagreements if they have the characteristics of the “Subagreements for Services” model described in *CSAM,* Procedure 750.
* Subcontracted expenditures generally do not generate or benefit from a charter school’s administrative services (indirect costs) to the same extent that other expenditures do because the services provided under the subagreement are carried out by the other entity.

Some examples of subagreements for services include:* Contracts with a third party to provide services required by a grant, such as the emergency services required by an Emergency Response Safety Grant.
* Contracts with other entities to provide home-to-school transportation for the charter school’s students.
* Contracts with nonpublic schools for services to the charter school’s special education students.
* Contracts between charter schools and management companies to provide instruction to the charter school’s students.

Subagreements for services generally exclude:* Pass-through grants in which charter schools have only administrative involvement.
* Contracts for central administrative or “other” services.
* Routine purchases of standard commercial goods or services from a vendor (refer to Object 5800, Professional/Consulting Services and Operating Expenditures).

When a distinction must be made between a subagreement and a routine purchase from a vendor, the substance of the transaction is more important than the form. For example, a contract with a vendor to provide home-to-school transportation to the charter school’s students would be a subagreement, but a contract with the same vendor to rent buses for the charter school to transport its own students would be a routine purchase from a vendor. The form of the written agreements might be identical in that both might be contracts with a transportation vendor, yet the substance of the transactions is different. |
| 5200 | **Travel and Conferences.** Record actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (*Education Code* sections 35044 and 44032). Expenditures for employee conferences are charged to this object.Object 5200 is designed to capture travel expenses of employees and other representatives of the LEA, which may include travel costs to conferences or fees paid for those individuals to attend conferences or training classes. Expenditures for conferences sponsored by the LEA are not coded to this object but are coded to the appropriate object for specific services purchased, such as Object 4300 for food, Object 5800 for caterers, Object 5600 for room rentals, and Object 2400 for staff time in preparing for the conference. |
| 5300 | **Dues and Memberships.** Record the membership fee of a charter school in any society, association, or organization as authorized by *Education Code* Section 35172. Object 5300 may be used for the dues of an employee, such as a chief business official or a superintendent, if it is deemed that the charter school is represented and benefits from the membership. Use objects 3901–3902 for employee dues if it is deemed that the dues are a benefit only for the employee. |
| 5400 | **Insurance.** Record expenditures for all forms of insurance other than employee benefits. |
| 5500 | **Operations and Housekeeping Services.** Record expenditures for water, heating fuel, light, power, waste disposal, pest control, laundry, and dry cleaning (such as cleaning of drapes and laundering of curtains), and so forth. Include contracts for these services.Cleaning of uniforms, such as band or custodial uniforms, is charged to Object 5800, Professional/Consulting Services and Operating Expenditures. Fuel for pupil transportation is coded to Object 4300, Materials and Supplies. |
| 5600 | **Rentals, Leases, Repairs, and Noncapitalized Improvements.** Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization. Capital leases should be recorded following the accounting procedures for lease/purchase agreements in *CSAM*.Rental of facilities includes all facilities whether rented for a day, a month, or a year. |
| 5700–5799 | **Transfers of Direct Costs.** Record the transfer of costs for services, other than indirect costs. These accounts must net to zero. |
| 5800 | **Professional/Consulting Services and Operating Expenditures.** Record expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the LEA. This includes all related expenditures covered by the personal services contract.Record expenditures for services such as printing, engraving, and so forth performed by an outside agency. This includes but is not limited to copies made from masters provided by the LEA.Record expenditures for catering services provided by an outside vendor.Record payments for pupil transportation made to common carriers or to parents in lieu of transportation.Record the expenditures for lodging and admission tickets for students and staff on field trips. Record the tuition for students attending instructional programs at a community college.Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for whom appropriate services are neither available nor can be provided.**NOTE**: Expenditures for excess costs and/or deficits in special education programs paid to provider school districts, county offices or JPAs should be charged to objects 7141–7143, Other Tuition.Record expenditures for all advertising, including advertising for items such as bond sales, contract bidding, and personnel vacancies. Record expenditures for judgments, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided, such as administration, bus transportation, audiovisual, and library.Record assessments for other than capital improvements, including state assessment for nonuse of school sites. Record expenditures for surveys and appraisals of sites that are not purchased. Expenditures for surveys, appraisals, and assessments in connection with site purchases and/or improvements are recorded under Object 6100, Land, and Object 6170, Land Improvements.Record expenditures for fees charged to LEAs by other local governmental agencies, such as counties, cities, and special districts, for required services. Such fees include those charged for health, building, and operating inspections and permits, plan reviews, and utility connection fees. These charges typically relate to emissions, fuel-tank operations, hazardous waste generation, chemical storage, food safety, water safety, and fire safety. Examples of departments and special districts that assess these fees include Air Pollution Control, Environmental or Public Health Services, Fire Department, and Public Water Control.Record expenditures for Internet-based publications and materials, excluding approved textbooks and core curricula materials (Object 4100). Record periodic cost of licensing, support, or maintenance agreements for non-equipment items, such as software. Initial licensing and other costs incurred as part of a major system acquisition should be recorded in Object 6400, Equipment.Record expenditures not otherwise designated, such as payments of interest on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray examinations required for employment, scholarship payments, and similar items.Debt issuance costs, such as underwriter discounts and fees, should be recorded here. Debt issuance costs for debt insurance should be recorded in Object 5450. If long‑term debt is issued at a discount, the discount should be recorded in Object 7699, All Other Financing Uses.May record up to $25,000 for each individual subagreement as defined in Object 5100, Subagreements for Services. This is optional. The $25,000 limit applies for the duration of the subagreement. The remainder of the subagreement must be recorded in Object 5100. Examples of subagreements are shown under Object 5100. |
| 5900 | **Communications.** Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, and telephone service systems. This object also includes the monthly charges for fax lines, TV cable lines, and Internet service and lines. The cost of postage stamps and "refill" of postage meters should be coded to Communications, as should the cost of parcel service or other means used to deliver a letter or other communications. Incoming shipping of purchased goods by parcel service or other means is considered to be part of the cost of goods purchased and should not be charged to Object 5900, Communications.The cost of communication equipment is normally coded to Object 4400, Noncapitalized Equipment. If the cost of a unit of equipment exceeds the capitalization threshold of the LEA, use Object 6400, Equipment, or Object 6500, Equipment Replacement, as appropriate. However, if the cost is minor and the expected life short, the cost of the equipment should be coded to Object 4300, Materials and Supplies.The cost of wiring and installing cables for communication equipment that become an integral part of the building or building service system is coded to Object 6200, Buildings and Improvements of Buildings. Repairs to these lines would be coded to Object 5600, Rentals, Leases, Repairs, and Noncapitalized Improvements. |

#### 6000–6999 Capital Outlay

Record expenditures for land, buildings, books, and equipment, including leases with option to purchase.

***NOTE***: Object codes 6100–6500 are not used in the accrual basis of accounting in which capital assets are recorded in objects 9400–9499 and subsequently depreciated using Object 6900.

| Object Code | Category and Definitions |
| --- | --- |
| 6100 | **Land.** Record the costs of acquisition of land and additions to old sites and adjacent ways. Include incidental expenditures in connection with the acquisition of sites, such as appraisal fees, search and title insurance, surveys, and condemnation proceedings and fees. If a site is not purchased after the appraisal or survey, record the expenditure in Object 5800, Professional/Consulting Services and Operating Expenditures. Include costs to remove buildings on newly acquired sites. |
| 6170 | **Land Improvements.** Record expenditures for each of the following:* Improvement of new and old sites and adjacent ways. Include such work as grading, landscaping, seeding, and planting shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers, and storm drains; installing hydrants; treating soil and surfacing athletic fields and tennis courts; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and doing demolition work in connection with improvement of sites.
* Leasehold improvements to sites. Include costs of site improvements to leased property.
* Payment of special assessments. Include assessments against the charter school for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property.
 |
| 6200 | **Buildings and Improvement of Buildings.** Record costs of construction or purchase of new buildings (including relocatable buildings, such as portable classrooms), and additions and replacements of obsolete buildings, including advertising; architectural and engineering fees; blueprinting; inspection service (departmental or contract); tests and examinations; demolition work in connection with construction of electrical, sprinkling, or warning devices; installation of heating and ventilating fixtures, attachments, and built-in fixtures; and other expenditures directly related to the construction or acquisition of buildings. Record costs of improvements of buildings, including alterations, remodeling, renovations, and replacement of buildings in whole or in part, that meet the LEA's threshold for capitalization. Include leasehold improvements. |
| 6300 | **Books and Media for New School Libraries or Major Expansion of School Libraries.** Record expenditures for books and materials for new and materially expanded libraries. |
| 6400 | Equipment. Record expenditures for movable personal property, including such equipment as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life over one year and an acquisition cost equal to or greater than the capitalization threshold established by the LEA.Record the initial acquisition of computer software that exceeds the LEA's capitalization threshold, including research and development costs, licensing, and installation or training.Piece-for-piece replacements of equipment are recorded in Object 6500, Equipment Replacement, if the unit cost exceeds the LEA's capitalization threshold.Initial built-in fixtures that are integral parts of the building or building service system are recorded in Object 6200, Buildings and Improvements of Buildings. |
| 6500 | **Equipment Replacement.** Record expenditures for equipment replaced on a piece-for-piece basis. |
| 6600 | **Lease Assets.** Record expenditures related to assets leased to another party. |
| 6700 | **Subscription Assets.** Record expenditures related to subscription assets separately from other capital outlay using this object code. |
| 6900 | **Depreciation Expense (for accrual basis of accounting only).** Record the portion of the cost of a capital asset charged as an expense during the fiscal year. In accounting for depreciation, the cost of a capital asset less any anticipated salvage value is prorated over the estimated service life of the asset, and each period is charged with a portion of that cost. Through this process, the cost of the asset less salvage value is ultimately charged as an expense. |
| 6910 | **Amortization Expense-Lease Assets.** Record the portion of the cost of a lease asset charged as an expense during the fiscal year. In accounting for amortization, the cost of a lease asset is prorated over the shorter of the lease term or the useful life of the underlying asset. |
| 6920 | **Amortization Expense–Subscription Assets**. Record the portion of the cost of a subscription asset charged as an expense during the fiscal year. In accounting for amortization, the cost of a subscription asset is prorated over the shorter of the subscription term or the useful life of the underlying information technology (IT) asset. |

#### 7000–7499 Other Outgo

| Object Code | Category and Definitions |
| --- | --- |
| 7110 | **Tuition to Other Schools.** Record expenditures for tuition under interdistrict attendance agreements incurred as a result of a district's realizing a reduction of 25 percent or more in PL 81–874 funds if the average daily attendance of pupils residing within the district is credited to the district of attendance (*Education Code* Section 46607[b]). |
| 7130 | **State Special Schools.** Record payments of tuition for students placed in state special schools. |
| 7141 | **Other Tuition, Excess Costs, and/or Deficit Payments to School Districts or Charter Schools.** Record payments for tuition, excess costs, and/or deficits paid to programs operated by other school districts or charter schools. |
| 7142 | **Other Tuition, Excess Costs, and/or Deficit** **Payments to County Offices.** Record payments for tuition, excess costs, and/or deficits paid to programs operated by county superintendents of schools. |
| 7143 | **Other Tuition, Excess Costs, and/or Deficit** **Payments to JPAs.** Record payments for tuition, excess costs, and/or deficits paid to programs operated by a JPA. |

##### 7200–7299 Interagency Transfers Out

| Object Code | Category and Definitions |
| --- | --- |
| 7211 | **Transfers of Pass-Through Revenues to Districts or Charter Schools.** Report disbursements of pass-through grants to school districts or charter schools in which the recipient LEA has administrative involvement only for the grants. The recipient LEA does not also have a responsibility to operate the project. |
| 7212 | **Transfers of Pass-Through Revenues to County Offices.** Report disbursements of pass-through grants to county offices in which the recipient LEA has administrative involvement only for the grants. The recipient LEA does not also have a responsibility to operate the project. |
| 7213 | **Transfers of Pass-Through Revenues to JPAs.** Report disbursements of pass-through grants to JPAs in which the recipient LEA has administrative involvement only for the grant. The recipient LEA does not also have a responsibility to operate the project. |
| 7221 | **Transfers of Apportionments to Districts or Charter Schools.** Record transfers to school districts or charter schools of apportionments, such as special education. |
| 7222 | **Transfers of Apportionments to County Offices.** Record transfers to county offices of apportionments, such as special education. |
| 7223 | **Transfers of Apportionments to JPAs.** Record transfers to JPAs of apportionments, such as special education. |
| 7281 | **All Other Transfers to Districts or Charter Schools.** Record transfers to school districts or charter schools of resources other than apportionments or pass-through revenues. An example is the transfer of funding from a county office of education to one of its small districts for health services. |
| 7282 | **All Other Transfers to County Offices.** Record transfers to county offices of resources other than apportionments or pass‑through revenues. |
| 7283 | **All Other Transfers to JPAs.** Record transfers to JPAs of resources other than apportionments or pass-through revenues. |
| 7299 | **All Other Transfers Out to All Others.** Record transfers of resources to non-LEAs. |

##### 7300–7399 Transfers of Indirect Costs

Record transfers of indirect costs. These accounts must net to zero.

##### 7430–7439 Debt Service

Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current or short-term loans (money borrowed and repaid during the same fiscal year).

| Object Code | Category and Definitions |
| --- | --- |
| 7438 | **Debt Service—Interest.** Record that portion of a debt service payment that represents the current interest expense due on the long-term debt. |
| 7439 | **Other Debt Service—Principal.** Record that portion of the other debt service payment that represents the repayment of principal of long‑term debt. Examples of all other long-term debt include capital leases and certificates of participation. |

#### 8930–8979 All Other Financing Sources

| Object Code | Category and Definitions |
| --- | --- |
| 8931 | **Emergency Apportionments.** Record the amount of emergency apportionments authorized under *Education Code* sections 41320–41322. |
| 8951 | **Proceeds from Sale of Bonds.** Record proceeds from the sale of bonds at par value. The amounts received from the sale of bonds must be deposited in the building fund of the LEA (*Education Code* Section 15146). |
| 8953 | **Proceeds from Disposal of Capital Assets.** Record proceeds from the sale or lease-purchase of land and buildings. The proceeds must be used under the provisions of *Education Code* sections 17455-17484.Record insurance recoveries, if significant, relating to impairment of capital assets. |
| 8961 | **County School Building Aid.** Record revenue received for payments required pursuant to School Building Aid laws (*Education Code* sections 16196, 16202, and 16204). |
| 8965 | **Transfers from Funds of Lapsed/Reorganized LEAs.** Record revenue received under *Education Code* sections 35560 and 35561. Also record revenue received from a defunct charter school or from a charter school who’s authorizing LEA changes. |
| 8971 | **Proceeds from Certificates of Participation.** Record the proceeds received from the issuance of certificates of participation. |
| 8972 | **Proceeds from Leases.** Record the proceeds that result from entering into a lease. |
| 8973 | **Proceeds from Lease Revenue Bonds.** Record the proceeds from the issuance of lease revenue bonds that are deposited to the general fund or to capital project funds (other than the special reserve fund). |
| 8974 | **Proceeds from SBITAs.** Record the proceeds that result from entering into a subscription-based information technology arrangement (SBITA). |
| 8979 | **All Other Financing Sources.** Record the proceeds from other financing sources not specified above. If long-term debt is issued at a premium, record the premium here. Record the proceeds from refunding debt issued to extinguish existing debt. Use Object 8979 for charter school loans. |

#### 7630–7699 All Other Financing Uses

| Object Code | Category and Definitions |
| --- | --- |
| 7651 | **Transfers of Funds from Lapsed/Reorganized LEAs.** Record the disbursement of funds under *Education Code* sections 35560 and 35561. Also record the disbursement of funds from a defunct charter school or from a charter school who’s authorizing agency changes. |
| 7699 | **All Other Financing Uses.** Record expenditures for other financing uses not specified above. If long-term debt is issued at a discount, record the discount here. Record debt issuance costs such as underwriter discounts and fees in Object 5800. Record debt issuance costs for debt insurance in Object 5450. Use Object 7699 for repayment of debt only when using the proceeds from refunding debt to extinguish existing debt. For all other debt service expenditures, use objects 7430-7439. Do not use Object 7699 for the return of unexpended resources to a grantor agency. |

#### 8980–8999 Contributions

| Object Code | Category and Definitions |
| --- | --- |
| 8980 | **Contributions from Unrestricted Revenues.** Record the amount of money that must be contributed from unrestricted revenue sources in the general fund when the expenditures incurred for a given restricted program exceed the amount available for expenditure. This account may also apply to contributions of unrestricted revenue sources to other unrestricted resources. Also record using this account the LEA's contribution of matching funds (the cash match) if required by a special project. A contribution is recorded by debiting Object 8980 in the unrestricted revenue source and by crediting Object 8980 in the program receiving the contribution. This account must net to zero. |
| 8990 | **Contributions from Restricted Revenues.** Record contributions of restricted revenues to another restricted program, such as contributions to a Schoolwide Program (SWP), or Every Student Succeeds Act (ESSA) flexibility transfers. A contribution is recorded by debiting Object 8990 in the program making the contribution and by crediting Object 8990 in the program receiving the contribution. This account must net to zero. |

### 9000–9999 BALANCE SHEET

#### 9700–9799 Fund Balance/Net Position

Fund balance represents the difference between the assets and liabilities of a governmental fund in the modified accrual basis of accounting. Net position represents the difference between the assets and liabilities in the accrual basis of accounting. In the following definitions, references to fund balance also apply to net position.

| Object Code | Category and Definitions |
| --- | --- |
| 9791 | **Beginning Fund Balance.** This account represents the difference between the assets and liabilities of a fund at the beginning of the fiscal year. Audit adjustments and other restatements that correct the beginning fund balance are recorded using objects 9793 and 9795, as appropriate. |
| 9793 | **Audit Adjustments.** This account is used to record audit adjustments that correct the beginning fund balance. |
| 9795 | **Other Restatements.** This account is used to record material corrections to prior year errors that restate the beginning fund balance. |
| 9711 | **Nonspendable Revolving Cash.** The portion of fund balance reflecting the value of the revolving cash account. |
| 9712 | **Nonspendable Stores.** The portion of fund balance reflecting the value of stores. |
| 9713 | **Nonspendable Prepaid Items.** The portion of fund balance reflecting the value of prepaid items. |
| 9719 | **All Other Nonspendable Assets.** The portion of fund balance reflecting the value of nonspendable assets not specified above. For example, this object is used for the legal reserve required for Certificates of Participation, the long-term portion of notes receivable, or the principal of a permanent endowment. |
| 9740 | **Restricted Balance.** The portion of fund balance representing resources subject to legally enforceable constraints externally imposed either by resource providers (e.g., grantors or creditors) or by law through constitutional provisions or enabling legislation. Examples include unspent balances of restricted state and federal grants and unspent proceeds of general obligation bonds. All positive balances are reported using Object 9740. |
| 9750 | **Stabilization Arrangements.** The portion of fund balance set aside pursuant to a stabilization arrangement more formal than the reserve for economic uncertainties recommended for Fiscal Solvency or other minimum fund balance policy. The level of constraint must meet the criteria to be reported as committed, and the circumstances in which the resources are used must be specific and nonroutine. The formal action imposing the constraint should identify and describe in sufficient detail the circumstances in which the amounts may be used. Minimum fund balance policies and other stabilization arrangements that do not meet the criteria to be reported as committed are reported as unassigned. Also see Object 9789, Reserve for Economic Uncertainties. |
| 9760 | **Other Commitments.** The portion of fund balance representing commitments other than stabilization arrangements. |
| 9780 | **Other Assignments.** The portion of fund balance representing assignments. |
| 9789 | **Reserve for Economic Uncertainties.** The portion of unassigned fund balance set aside pursuant to a minimum fund balance policy. |
| 9790 | **Unassigned/Unappropriated.** Residual fund balance in excess of amounts reported in the nonspendable, restricted, committed, or assigned fund balance classifications and net of Object 9789, Reserve for Economic Uncertainties.The excess of nonspendable, restricted, and committed fund balance over total fund balance (deficits). Assigned amounts must be reduced or eliminated if a deficit exists.For full accrual accounting, the amount of net position not included in the determination of net investment in capital assets or restricted net position. |
| 9796 | **Net Investment in Capital Assets (for accrual basis of accounting only).** The portion of net assets that represents capital assets, net of accumulated depreciation and less outstanding debt directly related to the capital assets. |
| 9797 | **Restricted Net Position (for accrual basis of accounting only).** The portion of net assets representing resources subject to externally imposed and legally enforceable constraints imposed either by external resource providers, e.g., grantors or creditors, or by law through constitutional provisions or enabling legislation. Also includes permanent fund principal. |
| 9790 | **Unrestricted Net Position (for accrual basis of accounting only).** The portion of net assets not classified as net investment in capital assets, or restricted net position. |

#### 9100–9489 Assets

| Object Code | Category and Definitions |
| --- | --- |
| 9110 | **Cash in County Treasury.** Beginning cash balance, plus all moneys deposited in the county treasury less disbursements. Included are all amounts added or deducted at the county level. |
| 9111 | **Fair Value Adjustment to Cash in County Treasury.** The difference between the fair value and the reported amount of cash in county treasury. |
| 9120 | **Cash in Bank(s).** Indicated balances in separate bank accounts for adult education incidentals, scholarships and loans, school farm accounts, and cafeteria accounts (*Education Code* sections 35314, 52704, and 38093). This account also includes any money in a bank clearing account awaiting deposit in the county treasury (*Education* *Code* Section 41017). |
| 9130 | **Revolving Cash Account.** (1) A recording of the establishment and maintenance of a cash account for use of the chief accounting officer or other designated official of the LEA in accordance with *Education Code* sections 42800–42806, 42810, 42820, and 42821. This account is similar in use and control to accounts known as petty cash funds and includes petty cash funds. Once this account is established, it should be carried indefinitely in the general ledger and shown in all balance sheets and budgets until it is abolished. The amount recorded will vary only through increase or decrease in the total amount approved for the account. It should be noted that the revolving cash account is a reservation of cash within an already established fund and is not to be considered or accounted for as a separate fund or entity. (2) A sum of money, either in the form of currency or a special bank account, set aside for the purpose of making change or immediate payments of small amounts. The invoices for these payments are accumulated, and the account is reimbursed from the LEA's funds, thus maintaining the account at the predetermined amount. Checks drawn on a prepayment account may not be for more than $1,000, including tax and freight (*Education Code* Section 42821). |
| 9135 | **Cash with a Fiscal Agent/Trustee.** Deposits with a fiscal agent, such as a third-party administrator for self-insurance. This account also includes the proceeds of certificates of participation deposited with a trustee and amounts in an escrow account. |
| 9140 | **Cash Collections Awaiting Deposit.** Money received by an LEA and not yet deposited in a bank account or the county treasury (*Education Code* Section 41001). This account is usually posted on June 30 for those material revenues in the LEA safe/vault. |
| 9150 | **Investments.** Investments authorized by the governing board of the LEA recorded at fair value (*Education Code* Section 41015). |
| 9200 | **Accounts Receivable.** Amounts due from private persons, firms, or corporations. Accounts receivable will be limited to auditable amounts (usually based on contractual agreements); to amounts billed but not received; and, within provision of law, to amounts that were earned by the close of the fiscal year and that might have been received and deposited in the county treasury by that date except for the lack of time for settlement. |
| 9290 | **Due from Grantor Governments.** This account is used to record amounts receivable from state and federal agencies. It represents amounts earned by or allocated to a charter school from state sources or earned under a federal financial assistance program in excess of cash receipts during the fiscal year.This account is also used if the grantors are other governmental entities, including counties, cities, and other school districts. |
| 9320 | **Stores.** Amounts of materials, supplies, and possibly certain equipment kept in a central warehouse and subject to requisition and use. |
| 9330 | **Prepaid Expenditures (Expenses).** Payments made in advance of the receipt and use of services. Prepaid insurance premiums are illustrative. That portion of the premium paid in advance for coverage beyond the current fiscal year may be charged to Prepaid Expenditures. Adjustments to this account in the succeeding fiscal years apportion the premium over the period covered.It is important to note that in fund accounting, expenditures for insurance and similar services extending over more than one accounting period *need not* be allocated between or among accounting periods, but may be accounted for as expenditures in periods of acquisition. |
| 9340 | **Other Current Assets.** Assets that are available or that can be made readily available to meet operating costs or to pay current liabilities. |
| 9380 | **Lease Receivable:** Record assets receivable from leases. |

##### 9400–9489 Capital Assets (for accrual basis of accounting only)

Accounts used to record the capital assets of the LEA. These assets are of a permanent character and are intended to continue to be held or used.

| Object Code | Category and Definitions |
| --- | --- |
| 9410 | **Land.** A capital asset account reflecting the cost of land owned by the LEA. |
| 9420 | **Land Improvements.** A capital asset account reflecting the cost of permanent improvements, other than buildings, which add value to land, such as sidewalks, gutters, pavement, and fences. |
| 9425 | **Accumulated Depreciation—Land Improvements.** A contra‑asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using land improvements on a historical cost basis over the useful life of the improvement. The depreciation expense is reported in Object 6900, Depreciation Expense. |
| 9430 | **Buildings.** A capital asset account reflecting the cost of permanent structures owned or held by the LEA. |
| 9435 | **Accumulated Depreciation—Buildings.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using buildings on a historical cost basis over the useful life of the building. The depreciation expense is reported in Object 6900, Depreciation Expense. |
| 9440 | **Equipment.** A capital asset account reflecting the cost of properties that do not lose their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Equipment has relatively permanent value, and its purchase increases the total value of an LEA’s physical properties. Examples include furniture, vehicles, machinery, motion-picture films, computer systems, furnishings that are not an integral part of the building or building system, and certain intangible assets, such as major software programs. |
| 9445 | **Accumulated Depreciation—Equipment.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using equipment on a historical cost basis over the useful life of the equipment. The depreciation expense is reported in Object 6900, Depreciation Expense. |
| 9450 | **Work in Progress.** An asset account representing the value of partially completed work. |

#### 9490–9499 Deferred Outflows of Resources

| Object Code | Category and Definitions |
| --- | --- |
| 9460 | **Lease Assets.** A capital asset account reflecting the cost of the control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in a lease. |
| 9465 | **Accumulated Amortization—Lease Assets.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using lease assets over the shorter of the lease term or the useful life of the underlying asset. |
| 9470 | **Subscription Assets**. A capital asset account reflecting the cost of the control of the right to use another party’s IT software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in a SBITA. |
| 9475 | **Accumulated Amortization—Subscription Assets.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using subscription assets over the shorter of the subscription term or the useful life of the underlying IT assets. |
| 9490 | **Deferred Outflows of Resources.** A consumption of net assets that is applicable to a future reporting period. |

#### 9500–9689 Liabilities

| Object Code | Category and Definitions |
| --- | --- |
| 9500 | **Accounts Payable (Current Liabilities).** Amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the fiscal year. Do not include encumbrances represented by purchase orders or contracts, or portions thereof, for services or goods to be furnished after the close of the fiscal year. Include salaries earned but not paid until after June 30, amounts owed to other LEAs for tuition payments, that portion of construction contracts represented by work done by the close of the fiscal period, invoices for materials or equipment received prior to June 30, and so forth.**NOTE:** Range 9501–9589 is reserved for local use, such as for payroll tax accruals. |
| 9590 | **Due to Grantor Governments.** This account is used to record amounts owed to state entities and federal agencies. The account represents cash received from state sources or under a federal financial assistance program that exceeds the amounts earned and which must be returned to the grantors. This account would also be used if the grantors are other governmental entities, including counties, cities, and other school districts. |
| 9640 | **Current Loans.** Short-term obligations representing amounts borrowed for short periods of time and usually evidenced by notes payable. Such loans may be unsecured or secured by specific revenues to be collected, such as tax-anticipation notes. |
| 9650 | **Unearned Revenue.** Resources received prior to revenue recognition. |

##### 9660–9669 Long-Term Liabilities (for accrual basis of accounting only)

An account set up to reflect long-term liabilities.

| Object Code | Category and Definitions |
| --- | --- |
| 9660 | **Subscription Liability.** This liability account is utilized to account for subscription liability. |
| 9661 | **General Obligation Bonds Payable.** The liability account reflecting the outstanding balance of general obligation bonds. |
| 9662 | **State School Building Loans Payable.** A liability account reflecting the outstanding principal balance of State School Building Loans. State School Building Loans were granted in the past to facilitate school construction. These loans are no longer being offered under this program; however, some LEAs still have outstanding balances that are being repaid. |
| 9663 | **Net Pension Liability.** The liability of LEAs to employees for benefits provided through a defined benefit pension plan. |
| 9664 | **Total/Net OPEB Liability.** The total OPEB liability is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service, measured in conformity with the requirements of GASB Statement 75. For a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB 75 (specified criteria), the total OPEB liability is reported. For a defined benefit OPEB plan that is administered through a trust that meets the specified criteria, a net OPEB liability (that is, the total OPEB liability minus the OPEB plan’s fiduciary net position) is reported. The total or net OPEB liability is reported only in the LEA’s accrual-basis financial statements. |
| 9665 | **Compensated Absences Payable.** A liability account reflecting accumulated unpaid benefits that are provided to employees. These benefits include vacation and sick leave and sabbatical leaves that are paid to employees upon termination or retirement. However, this liability account does not include sick-leave balances for which employees receive only additional service time for pension benefit purposes. |
| 9666 | **Certificates of Participation (COPs) Payable.** The liability account reflecting the outstanding principal balance of COPs. |
| 9667 | **Leases Payable.** A liability account reflecting the noncurrent portion of the discounted present value of total future stipulated payments on lease agreements. |
| 9668 | **Lease Revenue Bonds Payable.** A liability account reflecting the outstanding balance of lease revenue bonds. |
| 9669 | **Other General Long-Term Debt.** A liability account reflecting other long-term liabilities, such as the noncurrent portions of liabilities for termination benefits paid over time, and other similar items. |

#### 9690–9699 Deferred Inflows of Resources

| Object Code | Category and Definitions |
| --- | --- |
| 9690 | **Deferred Inflows of Resources.** An acquisition of net assets that is applicable to a future reporting period. |
| 9691–9699 | **Deferred Inflows of Resources—Locally Defined.** These accounts are used at the option of LEAs to track specific types of deferred inflows of resources. When data are reported to CDE, these objects must be rolled up by the LEA to Object 9690. |