# Charter School Unaudited Actuals Financial Report Alternative Form User Guide

2024–25 Unaudited Actuals

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Financial Accountability and Information Services

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## General Information

California *Education Code* (*EC*)section 42100 requires each charter school to prepare an annual statement of all receipts and expenditures for the preceding fiscal year and submit it to the authorizing agency by September 15. Each county office of education (COE) must transmit a copy of the unaudited actuals report to the California Department of Education (CDE) by October 15. In accordance with Government Code Sections 6700, 6707, and 6803, if the due date falls on a Saturday, Sunday, or holiday, the reporting due date shall be the following workday. For year-specific due dates, refer to the Financial Reporting Calendars available on the CDE’s [Financial Reporting](https://www.cde.ca.gov/fg/sf/fr/) web page.

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](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](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](mailto:sacsinfo@cde.ca.gov%20).

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](mailto:sacsweb@cde.ca.gov).

### 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: [SACS Web System](https://sacs-cde.org/security/login). The user enters their email address, 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 dropdown 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.

Once the form is open, red “fatal” errors, known as internal form checks (IFCs), 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 the applicable fiscal year. Data is not anticipated in shaded cells, therefore, input is not allowed.

**Note:** An IFC will display upon closing the form if Objects 8011, 8012, and 8096 are missing.

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’ prior year 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 subsequent year’s 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 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 United States Code (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 students.

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 there are additional federal programs that need to be included, please contact the CDE by email at [sacsinfo@cde.ca.gov](mailto: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 there are additional Community Services Expenditures that need to be included, please contact the CDE by email at [sacsinfo@cde.ca.gov](mailto: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 there are additional Presidentially Declared Disasters that need to be included, please contact the CDE by email at [sacsinfo@cde.ca.gov](mailto: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 average daily attendance (ADA) counts).

A charter school 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. The list of covered programs may be found in Section 8101(11) of the ESEA.

**Note**: An IFC will display upon closing the form if Line 4.f. Total State & Local Expenditures Subject to MOE is negative.

### 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 the data that falls outside of expected reporting parameters.

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. The explanations provide the reviewer of the 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. The explanations provide the reviewer of the 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 Approvalrole, on the LEA Draft Dataset Approval queue.
* The **New Dataset Submission** state is the initial state in which other users with the Edit Dataset Rolewithin 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** state 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 dataset in the unaudited actuals reporting period to the Promote to CDE queue for final review and approval. This state is applicable for COE users only with the Certify/Promote to CDE role.
* The **Promote to CDE Review** state is used to move the dataset in the unaudited actuals reporting period to the CDE workflow for CDE review and approval. This state is applicable for COE users only with the Certify/Promote to CDE role.
* The **In CDE Review** state is used to indicate the dataset in the unaudited actuals reporting period was promoted to CDE and is being reviewed.
* The **Active Submission Returned** state is used to indicate that the CDE returned the dataset back to the COE for corrections.
* The **Published** state is used when the dataset in the unaudited actuals reporting period was approved by CDE and made available to the public here: [SACS Data Viewer](https://viewer.sacs-cde.org/) web page.

### 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**. 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**. 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 **cannot** 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, 6200–6700, 7438, 7439, and 9711–9789. These charter schools do not record depreciation expense, fixed assets, long-term liabilities, and net position in objects 6900–6920, 9400–9489, 9660–9669, 9796, and 9797.

Charter schools approved pursuant to *EC* 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 6900–6920, 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, 6200–6700, 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 *EC*,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](https://www.cde.ca.gov/fg/ac/sa/) web page.

### 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.

## Reporting Guidance

### Internal Form Checks

The Alternative Form IFCs, like TRCs, are used to check for accuracy, completeness, and validity of the data. IFCs are not visible unless there is a condition that triggers the IFC. In most cases, when an IFC condition exists, text will display in red or orange on the screen and on the printed form, identifying the area in the form that needs attention and exception that will occur upon running the Export TRC.

The following table displays all the Alternative Form IFCs. For IFC Severity, (W) is for Warning and (F) is for Fatal.

| **Number** | **IFC Title (Severity)** | **Description** |
| --- | --- | --- |
| N/A | Alternative Form Pop up Message | The basis of accounting must be selected before proceeding. |
| ALT001 | ALT-ContactInfoUA (F) | Contact information must be provided. |
| ALT004 | IFC-ALT-MissingObjectDataUA (F) | The main sources of revenues, Objects 8011, 8012, and 8096, must have an amount or zero. |
| ALT007 | IFC-ALT-UA-EndingBalanceMustEqualF2 (W) | Ending Fund Balance (F.2.) from Revenue/Expenditure portion of Alternative Form must equal Fund Balance (K) from Balance Sheet portion of Alternative Form. |
| ALT009 | IFC-ALT-UA-AmountForF3a-Unrestricted (W) | Accrual Basis only: F.3.a Unrestricted must have an amount. |
| ALT010 | IFC-ALT-UA-AmountForF3a-Restricted (W) | Accrual Basis only: F.3.a Restricted must have an amount. |
| ALT011 | IFC-ALT-UA-must-be-zero (W) | The total column for D.3. Contributions Between Unrestricted and Restricted Accounts must be zero. |
| ALT012 | IFC-ALT-UA-ZeroOrNegative (W) | Accrual Basis only: Unrestricted Net Position (Line F.3.c., Object 9790A), Restricted column, should be zero or negative. |
| ALT013 | IFC-ALT-UA-TotalState&LocalExpendituresSubjectToMOEMustBePositive (W) | Line L.4. Total State & Local Expenditures Subject to MOE must be positive. |

### Technical Review Checklist

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 the data that falls outside of expected reporting parameters.

The following table displays all of the Alternative Form TRCs that could be used as a reporting guideline for charter schools and their authorizing agency. For TRC Severity, (O) is for Informational, (W) is for Warning, and (F) is for Fatal.

| **TRC Name (Severity)** | **Description** |
| --- | --- |
| CHALT\_AR\_AP\_POSITIVE (W) | Accounts Receivable (Line G.3., Object 9200) and Accounts Payable (Line I.1., Object 9500) should have a positive balance by column (Unrestricted, Restricted, and Total). |
| CHALT\_ASSETS\_POSITIVE (W) | The amount reported in each cell of Section G., Assets, lines G.1 through G.9 (except Object 9111), Unrestricted and Restricted columns, should be positive individually by column (Unrestricted, Restricted, and Total). |
| CHALT\_BAL\_TOTAL (W) | Adjusted Beginning Fund Balance/Net Position (Line F.1.c.) plus Total Revenues (Line A.5., D.1. and D.3.) minus Total Expenditures (Lines B.8. and D.2.) minus Total Assets (Line G.10.) minus Total Deferred Outflows (Line H.2.) plus Total Liabilities (Line I.6.) plus Total Deferred Inflows (Line J.2.), Total of the Unrestricted column plus the total of the Restricted column, should equal zero. |
| CHALT\_CEFB\_FD\_EQUITY\_ACCRUAL (W) | Components of Ending Net Position, lines F.3.a through F.3.c, Total column (objects 9796, 9797, and 9790A), should agree with Fund Equity, Total column (Total Assets [line G.10.] plus Total Deferred Outflows [line H.2.] minus Total Liabilities [line I.6.] minus Total Deferred Inflows [line J.2.I]). |
| CHALT\_CEFB\_FD\_EQUITY\_MODIFIED\_ACCRUAL (W) | Components of Ending Fund Balance lines F.2.a.1 through F.2.e.2 (objects 9711-9790), Total column, should agree with Fund Equity, Total column (Total Assets [Line G.10.] plus Total Deferred Outflows [Line H.2.] minus Total Liabilities [Line I.6.] minus Total Deferred Inflows [Line J.2.]). |
| CHALT\_CEFB\_POSITIVE (W) | Components of Ending Fund Balance (lines F.2.a.1. through F.2.e.1., and lines F.3.a through F.3.c., objects 9711 through 9797 or 9790A) should be positive individually by column (Unrestricted, Restricted, and Total). |
| CHALT\_CHK\_UNBALANCED\_A (W) | Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. |
| CHALT\_CHK\_UNBALANCED\_B (F) | Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. |
| CHALT\_CONTRIB\_POSITIVE (W) | The amount reported on line D.3., Contributions Between Unrestricted and Restricted Accounts, Restricted column, should be positive. |
| CHALT\_DIR\_COSTS (F) | Transfers of Direct Costs (B.5., Services and Other Operating Expenditures, Object Code 5700-5799), sum of Unrestricted and Restricted columns, should equal zero. |
| CHALT\_EFB\_POSITIVE (W) | Ending Fund Balance/Net Position, June 30 (Line F.2.) should be positive by column (Unrestricted, Restricted, and Total). |
| CHALT\_EXCESS\_ASSIGN\_REU (W) | Amounts reported as Assigned (Line F.2.d., Object 9780) and/or Reserve for Economic Uncertainties (Line F.2.e.1., Object 9789), Unrestricted worksheet, should not create a negative Unassigned/Unappropriated Amount (Line F.2.e.2., Object 9790M). |
| CHALT\_INDIRECT (W) | Transfers of Indirect Costs (Line B.7., objects 7300-7399) sum of Unrestricted and Restricted columns, should equal zero. |
| CHALT\_LCFF\_SOURCES (W) | The amounts reported in A.1. for State Aid - Current Year (Object 8011), Education Protection Account State Aid - Current Year (Object 8012), and Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) in A.1. should equal the respective amount(s) from the Second Principal Apportionment certification. |
| CHALT\_MOE\_CAP\_OUTLAY (W) | The calculated total amount in the Capital Outlay column of L.1, Total Federal Revenue Used for Capital Outlay and Debt Service, should be less than or equal to the calculated total amount in the Total column of B.6. Total, Capital Outlay. |
| CHALT\_MOE\_DEBT\_SERVICE (W) | The calculated total amount in the Debt Service column of L.1., Total Federal Revenue Used for Capital Outlay and Debt Service, should be less than or equal to the calculated Total Debt Service subtotal in the Total column of B.7., Total Other Outgo. |
| CHALT\_MOE\_POSITIVE (W) | The amount reported for Capital Outlay & Debt Service on line L.4.e., should be positive. |
| CHALT\_MOE\_STATE\_LOCAL\_EXP\_POSITIVE (W) | Line L.4.c., Subtotal of State & Local Expenditures, should be positive. |
| CHALT\_NET\_INV\_CAP\_ASSETS (W) | If amounts are keyed in Capital Assets (Line G.9.), Unrestricted and/or Restricted column, then an amount should be reported in the respective column for Net Investment in Capital Assets (line F.3.a.). |
| CHALT\_OBJ\_POSITIVE (W) | All applicable object codes should have a positive balance by worksheet (Unrestricted, Restricted, and Unrestricted/Restricted) by data type. |
| CHALT\_OTHER\_SOURCES\_POSITIVE (W) | The amount reported on line D.1., Other Sources, Restricted column, should be positive. |
| CHALT\_OTHER\_USES\_POSITIVE (W) | The amount reported on line D.2., Less: Other Uses, Restricted column, should be positive. |
| CHALT\_PY\_EFB=CY\_BFB (F) | Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance Line F.1.a. (Object 9791), Unrestricted and Restricted columns. |
| CHALT\_UNR\_NET\_POSITION\_NEG (W) | Unrestricted Net Position (Line F.3.c., Object 9790A), Restricted column, should be zero or negative. |
| VERSION-CHECK (W) | All versions are current. |

### Common Reporting Observations

1. TRC explanations that are meaningless or otherwise unhelpful, or repetitive use of the same explanation for exceptions (e.g., “Accounting timing adjustment - UA not full closed.”).
   * Correct Procedure: If the data is wrong, the LEA should correct the data before submitting it. If the LEA believes the data is right, the LEA should provide a meaningful explanation of why.

**Note:** The revenue and expenditure accounts generally cannot be corrected in the coming year because these accounts are closed out to fund balance at the end of each year. If the data is wrong, it should be corrected before submission.

1. Accrual only: LEA reports depreciation but no capital assets.
   * Correct Procedure: LEA reports Capital Outlay Depreciation Expense (Object 6900), but no amount as Net Investment in Capital Assets (Object 9796) or Capital Assets (Objects 9400-9489). Typically, it is expected to see an entry for Capital Assets when depreciation is reported, unless the asset is fully depreciated in the reporting period. Net Investment in Capital Assets should be used to report the portion of net assets that represents capital assets, net of depreciation and less outstanding debt directly related the capital assets.

**Note**: The TRC explanations are published with the dataset submissions made available in SACS Data Viewer.