# Charter School Unaudited Actuals Financial Report Alternative Form User Guide

2021–22 Unaudited Actuals

July 1, 2021 to June 30, 2022



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School Fiscal Services Division

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## GENERAL INFORMATION

The Charter School Unaudited Actuals Financial Report—Alternative Form, hereinafter called Alternative Form, is an option available for charter schools to prepare their unaudited actual financial reports without using the Standardized Account Code Structure (SACS) software. Unlike the SACS software, 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 only in the downloadable Microsoft Excel spreadsheet format that is available on the California Department of Education (CDE) Charter School Alternative Form web page at:

[https://www.cde.ca.gov/fg/sf/fr/csalternative.asp](https://web.archive.org/web/20220828105507/https:/www.cde.ca.gov/fg/sf/fr/csalternative.asp)

If the charter school chooses to report unaudited actual financial data using the Alternative Form, the Microsoft Excel spreadsheet version of the Alternative Form provided by the CDE must be used, and the data must be electronically submitted to the CDE via the appropriate county office of education. **Please note that the CDE will not accept hard copies of charter school data submitted on the Alternative Form.**

**The Alternative Form workbook has been protected to prevent adding rows and columns, or reformatting of cells. The CDE will electronically extract data from the Alternative Form, so the form must be kept in the format provided by the CDE; please do not revise the form in any way except for data entry.**

### Contact Information

For assistance with the Alternative Form, charter schools should call their authorizing agency or their county office of education. County offices may contact the California Department of Education, School Fiscal Services Division, Office of Financial Accountability and Information Services by phone at 916-322-1770 or by email at [sacsinfo@cde.ca.gov](mailto:sacsinfo@cde.ca.gov%20).

### Downloading the Alternative Form

Following the instructions on the web page noted above, choose your county, district, and school from the three drop-down boxes. After you have chosen these three items, the system will prompt you to download a Microsoft Excel spreadsheet file that has been named specifically for your school. The file name will be your county, district, school (CDS) number. **Please do not change the file name; if the file name is altered, the CDE will not be able to accept the data.** The download prompt will include the options “Save,” “Open,” and “Cancel.” Choose “Save” to ensure the form opens and operates properly and to designate where you want the file to be saved. If you choose the “Open” command, you may have difficulties opening the Alternative Form if your macros are not set to “Enabled.”

After you have saved the Excel file, you can double-click on it to open the workbook and view the forms. The workbook contains the following worksheets: the Certification (one page), and the Alternative Form (six pages). You can move between the two worksheets by clicking on the tabs at the bottom of each worksheet.

Use either the Enter key or the Tab key to move from cell to cell. The **Enter** key will move the cursor down to the next line, whether or not input is allowed. The **Tab** key will move the cursor to the next input cell, skipping all of the lines where input is not allowed. The Up, Down, Right, and Left arrow keys, as well as the Page Up and Page Down keys, will also help to move around in the form. Subtotals and totals will automatically calculate as data are entered.

### What’s New

Added object codes 6600, 6910, and 9380 for the reporting of leases in compliance with GASB 87

Section L3 has been added to facilitate the reporting of State and Local expenditures made as a result of a Presidentially Declared Disaster

### Completing the Alternative Form

Gather the data for your charter school from your financial accounting system. Open the Alternative Form file using Microsoft Excel. Complete the Instruction Page, the Certification, and the Alternative Form.

#### Instruction Page

**Check Boxes:** 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 are completed. **Check the appropriate box for your charter school. A selection must be made to open the Alternative Form workbook.**

#### Certification Heading, Page 1

The CDS number will automatically be filled in from the Microsoft Excel file name. Complete the heading on the Certification to further identify the charter school.

**Charter School Name:** Fill in the charter school name exactly as approved by the State Board of Education (SBE). The name can be checked on the CDE California School Directory web page at:

<https://www.cde.ca.gov/schooldirectory/>

**CDS Number:** To allow our internal CDE software to read your file after it has been submitted to the CDE, the file name must be your charter school's CDS number. When you "Save" the Excel file from our web page, the file is automatically named with the correct CDS number for the charter school chosen from the drop‑down list. The form will then automatically fill in the CDS number in the header.

The CDS number is the official, unique identification of a school. CDS numbers were designed to provide the CDE, the state Department of Finance, and postsecondary institutions with a consistent basis for tracking schools. The first two digits identify the county, the next five digits identify the school district, and the last seven digits identify the school. **Do not manually change the CDS number.** The CDS number can be checked on the CDE California School Directory web page at:

<https://www.cde.ca.gov/schooldirectory/>

**Charter Approving Entity:** Fill in the name of the entity that approved the charter school. Usually, a charter school is approved by a local school district. Sometimes, the approving entity is a county office of education or the SBE.

**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 SBE.

#### Certification, Page 1

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

In the top section of the Certification, please provide information regarding the **person to contact** if there are questions about the charter school data. It is important that this section is completed in the Microsoft Excel file 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. 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.

**NOTE:** An error message will appear on the screen when either the heading or contact information on the Certification, or the basis of accounting on the Alternative Form, is incomplete. 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. **The charter school must complete this required information on the Certification and the basis of accounting on the Alternative Form to ensure a valid submission. The CDE will not accept the report if this information is not provided.**

In the first signature section, the **charter school official must sign and date the Certification**, indicating that the form has been approved by the charter school. Also, enter or print the name and title of the person signing the Certification.

In the second signature section of the form, the **authorized representative of the entity that approved the charter school must sign and date the Certification**, indicating that the form has been filed with the county office. Also, enter or print the name and title of the person signing the Certification. (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 sign and date the Certification**, indicating that the form has been verified for mathematical accuracy. The county superintendent should ensure contact information is complete in the Certification.

#### Alternative Form, Pages 1–6

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 expended (Section B) by the charter school for fiscal year 2021–22. Data input is not anticipated or allowed in shaded cells.

The form will automatically calculate the subtotals and totals in the light blue 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 in 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’ 2020–21 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 2021–22 beginning fund balance/net position, the adjustment or restatement should be shown 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 in 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 maintenance of effort (MOE) requirement under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA), was met. For charter schools using the Alternative Form, the CDE will use the information provided by the charter school on L.1 and L.2, page 5, 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://www2.ed.gov/documents/essa-act-of-1965.pdf](https://www2.ed.gov/documents/essa-act-of-1965.pdf" \o "Elementary and Secondary Education Act of 1965 (ESEA) web page)

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](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.

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 Presidentially Declared Disaster, 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](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 ADA counts).

Absent a waiver, failure to meet the required 90 percent expenditure level on both the aggregate and per capita expenditure basis in any year, if LEA has also failed to meet such requirements for one or more of the five immediately preceding fiscal years, 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>

### Submitting the Data

After completing the form, save the Alternative Form using your 14-digit CDS code as the file name, with the .xlsm extension (example: 01611190130609.xlsm). Note: When you downloaded the form from the CDE web page, the file should already have been saved with the correct name.

The completed Alternative Form should be electronically sent by the charter school to the charter-approving agency, along with a signed hard copy Certification, on or before September 15, 2022. Remember to keep a copy for the charter school’s files.

The approving agency will sign the Certification and transmit the Alternative Form and the signed Certification to the county office of education, on or before September 15, 2022.

The county superintendent (or his or her designee) will electronically submit the Alternative Form to the CDE via eTransfer, on or before October 15, 2022. The county office of education will keep the signed Certification in their files.

### Printing the Alternative Form

The Excel spreadsheet is defaulted to print the selected (active) worksheet only. To print all worksheets at one time, in the Print window, click on "Entire Workbook." It is in this Print window that other printing options can be made, such as printing just one page of the six-page Alternative Form or printing multiple copies at one time.

## 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, these charter schools record their capital outlay, debt service expenditures, and fund balance in objects 6100–6170, 6200–6500, 7438, 7439, and 9711–9789. These charter schools do not record depreciation expense, fixed assets, long-term liabilities, and net position in objects 6900, 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, 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, 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, we recommend 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 14. **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 we have 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. *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 the object codes from *CSAM* 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 from CSAM showing account codes and definitions. Charter schools should follow these definitions to the extent they apply. Only active account codes are provided. Refer to CSAM for complete list of all active and inactive codes.

### 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 | **LCFF/Revenue Limit 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 |
| 8099 | **LCFF/Revenue Limit Transfers—Prior Years.** Record the transfer of prior year adjustments 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. |

#### 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, which is deducted from the state apportionment for special education. |
| 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 17500–17616). |
| 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. All revenue received from tax sources is to be accounted for when it is received (cash basis). Credits to an LEA's various tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.

| 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.  In March 1997 the Governmental Accounting Standards Board (GASB) issued Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," which took effect beginning with the 1997–98 fiscal year. GASB Statement 31 requires governmental entities, including school districts and county offices of education, to report investments at fair value in the financial statements.  Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. All investment income, including changes in the fair value of investments, is required to be reported as revenue in the operating statement.  The change in the fair value of investments is defined as the ending fair value, plus proceeds of investments maturing or sold during the year, less the cost of new investments purchased during the year, less beginning fair value. |

##### 8610–8629 County and District Taxes

| Object Code | Category and Definitions |
| --- | --- |
| 8611 | **Voted Indebtedness Levies, Secured Roll.** Record revenue from taxes levied on the secured tax roll for debt service repayment. |
| 8612 | **Voted Indebtedness Levies, Unsecured Roll.** Record revenue from taxes levied on the unsecured tax roll for debt service repayment. |
| 8613 | **Voted Indebtedness Levies, Prior Years' Taxes.** Record revenue from tax levies of prior years for debt service repayment. Include secured and unsecured receipts from redemptions and tax sales. |
| 8614 | **Voted Indebtedness Levies, Supplemental Taxes.** Record taxes resulting from changes in assessed value because of changes in ownership and completion of new construction at the time they occur. Record in this account those taxes for debt service repayment. |
| 8615 | **Other Restricted Levies, Secured Roll.** Record revenue from taxes levied on the secured tax roll in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as County Free Library Tax. |
| 8616 | **Other Restricted Levies,** **Unsecured Roll.** Record revenue from taxes levied on the unsecured tax roll in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales. |
| 8617 | **Other Restricted Levies, Prior Years' Taxes.** Record revenue from tax levies of prior years in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales. |
| 8618 | **Other Restricted Levies,** **Supplemental Taxes.** Record taxes resulting from changes in assessed value because of changes in ownership and completion of new construction at the time they occur. Record in this account those restricted levies for purposes other than debt service repayment, such as County Free Library Tax. |
| 8621 | **Parcel Taxes.** Record the special taxes based on other than the value of properties (not ad valorem) levied by LEA. |
| 8622 | **Other Non-Ad Valorem Taxes.** Record all other non-ad valorem taxes, such as sales taxes or maintenance assessment district funds, or Mello‑Roos special tax receipts. |
| 8625 | **Community Redevelopment Funds Not Subject to LCFF Deduction.** Record community redevelopment funds not subject to the LCFF deduction pursuant to *Education Code sections 2575(c), 42238.02(j)(6), or 42238.03(c)(6).* Include amounts received pursuant to *Health and Safety Code* Section 33401 or Section 33676 that are used for land acquisition, facility construction, reconstruction, remodeling, or deferred maintenance and amounts received pursuant to *Health and Safety Code* sections 33492.15, 33607.5, or 33607.7 that are allocated exclusively for educational facilities. |
| 8629 | **Penalties and Interest from Delinquent Non-LCFF Taxes.** Record penalties and interest collected on delinquent non-LCFF taxes. |

##### 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. 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. |
| 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, Certificated Teachers' Salaries.  The total salary is recorded in Object 1100, Certificated Teachers' Salaries, 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 him or her to teach pupils of the district for at least one full instructional period on each school day for which he or she is employed, and he or she is 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 he or she is employed to teach and is also assigned other duties neither in connection with nor as an extension of classroom teaching, his or her 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, Certificated Teachers' Salaries.  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, counselors, nurses, psychologists, psychometrists, audiometrists, and guidance and attendance personnel (instructional library, media, and technology; 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). 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. |
| 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 expenditures relating to the amortization of leased assets. |

#### 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 Capital Leases.** Record the proceeds that result from entering into a capital 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). |
| 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 |
| --- | --- |
| 9490 | **Deferred Outflows of Resources.** A consumption of net assets that is applicable to a future reporting period. |
| 9491–9499 | **Deferred Outflows of Resources—Locally Defined.** These accounts are used at the option of LEAs to track specific types of deferred outflow of resources. When data are reported to CDE, these objects must be rolled up by the LEA to Object 9490. |

#### 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. |
| 9501–9589 | **Accounts Payable—Locally Defined.** These accounts are used at the option of LEAs to track current liabilities, such as payroll withholdings and deductions. When reporting data to CDE, these objects must be rolled up by the charter school to Object 9500. |
| 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 |
| --- | --- |
| 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 | **Capital Leases Payable.** A liability account reflecting the noncurrent portion of the discounted present value of total future stipulated payments on lease agreements that are capitalized. |
| 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, unfunded pension obligations 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. |