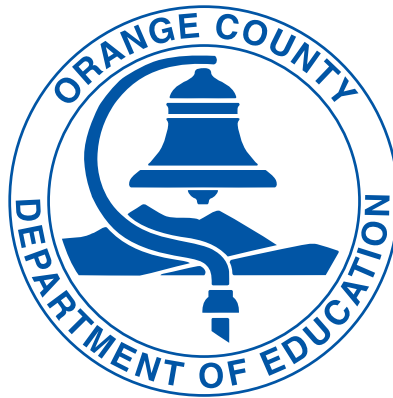


2011-12 Year-End Closing



Orange County Department of Education
Business Services

June 1, 2012

Year End Closing - Table of Contents

Year-End Closing Schedule

Transactions for Fiscal Year 2011-12	1
Transactions for Fiscal Year 2012-13	19

Accounting Guidelines

Web Inquiry Year-End Accounting Reports	23
Normal Balances – Debit and Credit Concepts (SACS)	25
Legally Restricted Balance Resource Codes	27
Cash in Transit (Cash Collections Awaiting Deposit)	29
Control, Suspense, Error, Inter-program, and Header Accounts	31
Income Statement GL275/GL276 Troubleshooting	35
Interfund Transfer Codes	37
Accruing the 6/25 Mid-Month Payroll	39
STRS/PERS Accruals	41

California Department of Education (CDE) Correspondence

Common 2010-11 Unaudited Actuals Issues	43
California School Accounting Manual Update	51
Indirect Cost Rates	57
2011-12 Changes to SACS Matrix Tables	59

K-12 SACS Chart of Accounts **61**

Community College District Chart of Accounts **69**

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	OCDE Closing Date	SD or BS	School District Closing Tasks
1	6/1/2012 to 6/29/2012	SD	Reconcile the General Ledger (Web Inquiry Report GL470a, c) a. Control, suspense, header, and error accounts - GL210 A1-4 b. Intra-Fund for direct and indirect cost - GL210 A5-9 c. Inter-Fund for direct and indirect cost - GL210 B5-9 d. Account codes 9310/9610 - GL210 B2 e. Inter-Fund Transfers - GL210 B1 f. Negative fund balances - GL210 A12 g. Budgetary and financial systems out of balance by Fund - Web Inquiry Report GL085 and GL290
2	6/6/2012	SD	Prepare Transfer Form #1 or journal entries to record any audit adjustments to the fund balance for fiscal year 2011-12 as reported in the audit report under Fund Reconciliation.
3	6/6/2012	SD	Verify that pseudo codes are established for newly assigned fund numbers with correct sub-funds.
4	6/6/2012	SD	Be certain to assign Revenue and Expense pseudo codes for each resource that is being used for CDE fund numbers.
5	6/8/2012	SD	Verify that all pseudo codes have the correct State resource code as verified in State software and as indicated in the SACS Matrix.
6	6/8/2012	SD	Establish revenue pseudo codes for A, B, and C Payrolls, Fringe Benefits, Accounts Payable, and Accounts Receivable accruals. (Run Web Inquiry Report GL550)
7	6/11/2012	SD	Verify that resources have the correct applied expenditures and revenues per award documents. (Run Web Inquiry Report GL470 reports)
8	6/11/2012 to 6/29/2012	SD	Online districts - Clear Holding Accounts with balances to appropriate pseudo codes by using RECURRENT JOURNAL ENTRIES method or regular JE. (Run Web Inquiry Report GL520) Offline districts - Clear Holding Accounts with balances (ex: 3300 to 33XX) by creating a Transfer Form #1.
9	6/16/2012 (Saturday)	SD	"M" PR Input cut off date for time sheets, deductions, etc. for 6/25 mid-month classified payroll (12M) that will be paid on 6/25.
10	6/18/2012	BS	Run the following reports: GL975 to verify active funds, GL976 to verify D/F for G & E, GL973 to verify fund, subfund, and pseudo, and GL950 for object 9111-fair value adjustment to cash.
11	6/18/2012	SD	Single Adoption districts must submit budgets to OCDE on or before 7/2/2012.
12	6/18/2012 (Disb.)	SD	To receive fiscal documents on July 2, 2012, submit a revised list of personnel authorized to pick up checks from the county office of receive checks from couriers. Authorization should cover the period from July 1, 2012 to June 30, 2013.
13	6/21/2012	SD	"A" PR Input cut off date for time sheets, deductions, etc. for 6/29/2012 certificated payroll (12A) that will be paid on 6/29/2012. (No accrual except for retirements that will be reported as a liability.)
14	6/21/2012 (Disb.)	SD	Offline - Final day to submit commercial vendor payments for fiscal year 2011 12. Disbursements will send a list of items on hold. Please accrue payments not processed by this date.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	OCDE Closing Date	SD or BS	School District Closing Tasks
15	6/25/2012 (Disb.)	SD	Online - Final day to submit approved commercial vendor payments online for payment in fiscal year 2011-12. Please accrue payments not processed by this date with due date of June 30, 2012. Accrued payments will be processed in fiscal year 2011-12.
16	6/25/2012	SD	Run CDD - GL270. (This report is located under the GL200 reports menu for Indirect Cost Rate Calculation.) Some preliminary rates may be too high or too low. If so, look at your functions and direct costs.
17	6/25/2012	SD	Districts should ensure that insurance reserves are at an appropriate limit as recommended. Record the appropriate revenue or submit Interfund transfer with a resolution. (See Actuarial Studies) DR: XXXX-7619 and CR: XXXX-8919
18	6/25/2012	BS	Call Treasurer and Auditor-Controller's Office to process applicable deposit orders, journal vouchers, tax apportionments, ITM, ERAF, ERAF interest, returned checks, etc.
19	6/25/2012	BS	Record annual allocation of "Interest on Tax Money" (ITM) to codes 8660 and 8860 (CCD's) for all school districts.
20	6/25/2012	BS	Manually post 12M payroll Earned Salary Advance (ESA) that will be paid on 6/25. DR: 0101-9360 (SACS) 9230 (CCD's) CR: 0101-9110 Cash
21	6/25/2012	BS	Prepare letter to School Districts: Identify your documents in red with FY 2011-12 and FY 2012-13.
22	6/25/2012	SD	Submit Transfer Form #1 to pay off temporary interfund borrowing loans in each fund (Education Code 42603). Any balances remaining in object codes 9310 and 9610 from fiscal year 2010-11 should be cleared or reversed out. (Run Web Inquiry Report GL210 B2) DR: XXXX-9610 and CR: XXXX-9310
23	6/25/2012	SD	Submit Transfer Form #1 to set up matching funds for 2011-12 to Deferred Maintenance Fund (1414) per certification designated by the State. Must be done no later than 60 days after certification. Resource 0000. Per Education Code Section 17584.1, a Deferred Maintenance match is not required until 2015-16. DR: 0101-7615 and CR: 1414-8915
24	6/25/2012	SD	Create journal entry for Apprentice Adults. (Applicable to District 64 - Anaheim Union High School District only.) DR: 0101-8091 and CR: 1111-8091.
25	6/26/2012	SD	"B" PR Input cut-off date for time sheets and deductions for accrual of June 2012 payroll classified payroll (12B) that will be paid on 7/10/2012.
26	6/26/2012 (Disb)	SD	Districts 88 and 90: Deadline to submit approved payment batches/registers to Disbursements for payment in fiscal year 2011-12.
27	6/26/2012 (Disb)	SD	Offline - Deadline to submit backup documentation for items on hold for fiscal year 2011-12, as these items will be released by 6/28/2012. This is also the cut-off date to process check cancellation requests.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	OCDE Closing Date	SD or BS	School District Closing Tasks
28	6/27/2012 (Disb)	SD	Online - Deadline to submit backup documentation for items on hold for fiscal year 2011-12, as these items will be released by 6/28/2012.
29	6/27/2012 3:00pm	SD	Last day to submit all types of Interfund Transfers of cash, income, cost, etc. Do as many as possible to transfer cash. Note: Treasurer cash accounts are closed for June on 6/29/2012.
30	6/28/2012 (Disb)	SD	Offline - Final day to process commercial vendor payments on hold for the fiscal year 2011-12. Please note that checks on hold without adequate documentation should be voided. This is also the cut-off date to process check cancellation requests.
31	6/28/2012 (Disb)	SD	Online - Final day to release items with backup documentation. Checks will have a print date of June 29, 2012. Please note that items will not be released on June 30, 2011 and items on hold without adequate documentation will remain in H2 status. This is also the cut-off date to process check cancellation requests.
32	6/28/2012	SD	Districts are to begin using Due From (9310) and Due To (9610) codes when crossing funds with financial transactions during closing to avoid transferring cash, if 6/27/2012 date is missed. Offline SD's use Transfer Form #1. DR: 0101-9310 CR: 0101-5800 DR: 1212-5800 CR: 1212-9610 Note: Online and offline districts will need to reverse the 9310/9610 only in the new fiscal year.
33	6/28/2012	SD	Online and Offline districts, last day to submit cash deposits. If necessary, please hand deliver the deposits to OCDE by 4:00pm.
34	6/29/2012 a-pr	SD	Post batch file PLL4012A with a posting date of 6/29/2012 for the "12A" Payroll.
35	6/29/2012 a-fb	SD	Post batch file PLL3012A with a posting date of 6/29/2012 for the "12A" Fringe Benefits.
36	6/29/2012	SD	Online and Offline districts must set up Cash-In-Transit (9140) for all checks not deposited by 6/28/2012 at 3:00 pm and those received by 5:00pm on 6/29/2012. Online districts create a JE and Offline districts use Transfer Form #1. Please do not cross funds. DR: XX-9140 Cash-In-Transit (SD's), 9125 (CCD's) CR: XX-XXXX Revenue and Expense Codes Note: Actual cash deposit will be made in FY 2011-12. Some Online districts will use automatic reversing JE, if so, FY 2011-12 cash receipts will show a credit to revenue codes, not object code 9140.
37	6/29/2012 a-pr	BS	Post payment (PML4512A) for "12A" payroll. (Salaries)

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
38	6/29/2012 a-fb	BS	Post accrual file (PML3112A) to object 9521 for "12A" STRS, SUI, WCI, ARP/PARS. <i>(Districts 28 & 83 accrue STRS and SUI. Delete all other accrual records before distribution.)</i>
39	6/29/2012 a-fb	BS	Post payment file (PML3512A) for payment of "12A" OASDI & MEDICARE, Fund 01 only.
40	6/29/2012 a-fb	SD	Setup Interfund receivable (9310) and payable (9610) applicable to OASDI and Medicare for return of cash to General Fund if 6/27/2012 interfund transfer cutoff date was missed. Note: Online and Offline districts will need to reverse the 9310/9610 only in new fiscal year 2012-13.
41	6/29/2012	SD	School districts are to record 2011-12 Principal Apportionment and Categorical Entitlement Deferrals not received as of June 30, 2012 as accounts receivable on a JE. You could post a reversal entry in the 2012-13 fiscal year to reverse the 92XX object codes. However, OCDE will be posting prior year (2011-12) revenues to fund level object code 9205. Principal Apportionment deferrals are projected to be 100% fully received by August 31, 2012. Community college districts will not receive all of their deferred apportionments until October 31, 2012. Offline Districts are to record the revenue accruals on the J-43A form (Accounts Receivable) Note: Online districts will need to post the reversal batch in new fiscal year 2012-13. Offline districts will need to reverse this entry on a Transfer Form #1 in the new fiscal year 2012-13.
42	7/2/2012	SD	"C" PR Input cut off date for time sheets and deductions for accrual of June 2012 certificated payroll (12C) that will be paid on 7/10/2012.
43	7/3/2012	SD	OCDE will have all June 2012 cash posted by July 3, 2012 at 4:30pm.
44	7/5/2012	SD	Online Bi-Tech school districts are to cancel encumbrances and run open encumbrances report.
45	7/5/2012	SD	Send a letter to your outside or inside provider of pupil transportation to complete the necessary information on the transportation - Form TRAN by July 20th for your review in order to submit the Stream of Data by the closing date.
46	7/5/2012	SD	ROPs, JPAs and school districts are to send documents to each other to reconcile any open receivables, payables, and so on.
47	7/9/2012 a-fb	SD	Run Web Inquiry Report Utility Interface for 12A Fringe Benefits to associate expenditure pseudo to revenue pseudo in order to create the accrual file, but to exclude OASDI and Medicare. Run GL Utility to create the Accrual Batch File. Run accrual batch (PLL6012A) and verify information. Post accrual batch (PLL6012A) using 6/29/2012 date and answer "YES" to create a reversal batch.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	OCDE Closing Date	SD or BS	School District Closing Tasks
48	7/9/2012	SD	Last day to submit financial Transfer Form #1 and budget transfers that will be reflected on the first June ledger.
49	7/9/2012 b-pr	SD	Post batch file (PLL4012B) using 6/29/2012 date for "12B" payroll.
50	7/9/2012 c-pr	SD	Post batch file (PLL4012C) using 6/29/2012 date for "12C" payroll.
51	7/9/2012 b-fb	SD	Post Batch File (PLL3012B) using 6/29/2012 posting date to distribute "12B" payroll Fringe Benefits.
52	7/9/2012 c-fb	SD	Post Batch File (PLL3012C) using 6/29/2012 posting date to distribute the "12C" payroll fringe benefits.
53	7/9/2012 b-fb	SD	Both Online and Offline districts are to manually accrue OASDI and Medicare by fund.
54	7/9/2012 c-fb	SD	Both Online and Offline districts are to manually accrue OASDI and Medicare by fund.
55	7/10/2012 b-pr	BS	Post accrual batch file (PML4512B) using a 6/29/2012 posting date to accrue the 12B payroll at the major object level (2000).
56	7/10/2012 c-pr	BS	Post accrual batch file (PML4512C) using a 6/29/2012 posting date to accrue the 12C payroll at the major object level (1000).
57	7/10/2012 b-fb	BS	Post accrual file (PML3112B) using 6/29/2012 dates to distribute PERS, SUI/UIC, WCI, and ARP accrual file.
58	7/10/2012 c-fb	BS	Post accrual file (PML3112C) using 6/29/2012 dates to distribute PERS, SUI/UIC, WCI, and ARP accrual file.
59	7/10/2012	BS	Review OCDE object codes 9263 and 9513 for K-12 accrual balances. (Run Web Inquiry Report GL210 B3 or CDD GL950)
60	7/10/2012	SD	After the 12B Payroll, record the PERS reduction to the revenue limit as reflected in the budget. Exclude the PERS reduction from Federal Categorical program salaries. (Run Web Inquiry Report GL210 B4) Certificated and Classified salaries in Funds 01, 11, 12, 13, 25, 67, and 73. DR: XXXX-3800 PERS Reduction transfer to General Fund CR: XXXX-9610 Due to other funds DR: 0101-9310 Due from other funds CR: 0101-3800 PERS transfer from other funds DR: 0101-3800 PERS Reduction expense to General Fund CR: 0101-8092 PERS Reduction income to General Fund
61	7/10/2012	SD	Reconcile various cash accounts: XXXX-9120 Cash in Bank - record interest and charges XXXX-9130 Revolving Cash - review balance on hand and Cash Clearing XXXX-9132 Revolving Cash Administrators XXXX-9135 Cash with Fiscal Agent - record fees, interest, and other expenses
62	7/10/2012	BS	Business Services will produce the first June Preliminary general ledger report.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
63	7/10/2012	SD	<p>Offline districts to submit Transfer Form #1 to zero out any <u>non-valid</u> balance in each fund for current manual accounts payable (XXXX-9510) and manual accounts receivable XXXX-9205 and 9160 (CCD).</p> <p>Clear A/P: DR: XXXX-9510 A/P and CR: XXXX-XXXX various codes</p> <p>Clear A/R: DR: XXXX-XXXX various codes and CR: XXXX-9205 and 9160 (CCD).</p> <p>Note: Valid balances can be cleared by inserting these amounts on the J-43 or J-43A form.</p>
64	7/10/2012	SD	<p>Submit Transfer Form #1 to reflect correct balance for prepaid expenses, prepaid rent, interest, leases, unused & insurance premiums.</p> <p>DR: XXXX-XXXX Expense Codes CR: XXXX-9330 (9220-CCD) Prepaid Expenses</p> <p>Balance in 9330/9220 should = prepaid amount to be carried over.</p>
65	7/10/2012 b-pr	SD	<p>Distribute 12B Salaries to Resources: Run Web Inquiry Report utility to interface and create JE batch file (PLL8012B) to associate expenditure pseudos to revenue pseudos.</p> <p>Run GL utility GLUTRIIJ to create the JE Accrual Batch file.</p> <p>Run accrual batch file (PLL8012B) and verify.</p> <p>Post accrual batch file (PLL8012B) using a posting date of 6/29/2012 and answer yes to create a Reversal Batch.</p>
66	7/10/2012 c-pr	SD	<p>Distribute 12C Salaries to Resources: Run Web Inquiry Report utility to interface and create JE batch file (PLL8012C) to associate expenditure pseudos to revenue pseudos.</p> <p>Run GL utility GLUTRIIJ to create the JE Accrual Batch file.</p> <p>Run the accrual batch file (PLL8012C) and verify.</p> <p>Post accrual batch file (PLL8012C) using a posting date of 6/29/2012 and answer yes to create a Reversal Batch.</p>

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
67	7/10/2012 b-fb	SD	<p>Distribute "12B" Fringe Benefits to Resources: Run the Web Inquiry Report utility interface for 12B Fringe Benefits to associate expenditure pseudos with revenue pseudos in order to create the JE accrual file, but exclude OASDI, Medicare, and PERS Reduction 3801/3802.</p> <p>Run GL utility to create the JE Accrual Batch file.</p> <p>Run accrual batch (PLL6012B) and verify.</p> <p>Post accrual batch (PLL6012B) using 6/29/2012 date and answer yes to create a Reversal Batch.</p>
68	7/10/2012 c-fb	SD	<p>Distribute "12C" Fringe Benefits to Resources: Run the Web Inquiry Report utility interface for 12C Fringe Benefits to associate expenditure pseudos with revenue pseudos in order to create the JE accrual file, but exclude OASDI and Medicare.</p> <p>Run GL utility to create the JE Accrual Batch file.</p> <p>Run accrual batch (PLL6012C) and verify information.</p> <p>Post accrual batch (PLL6012C) using 6/29/2012 as the posting date and answer yes to create a Reversal Batch.</p>
69	7/10/2012	BS	<p>Establish CDD report GL960. Click to last page to get all districts, must say transfer is complete, then save to Excel. Then daily run GL960B to verify 6/30 cash balances until Final June 30th ledgers are produced.</p>
70	7/11/2012 or earlier	SD	<p>Submit J-43 Current Liabilities Report (Offline Districts Only) Online districts will create JE accruals in the Bi-Tech system. DR: XXXX-expense codes (Online school districts use pseudo codes) CR: XXXX-9510 A/P or 9521 PR (Online) CR: XXXX-9519 A/P(posted as offset on J-43 by OCDE for Offlines)</p>
			Cost of materials and services "received," but not paid for as of June 30th.
			Payroll - Subs, Hourly, Mentor, and Summer School teachers working in June, but paid in July/August.
			12A STRS - Employer paid contribution and variance @ 8.25% (.0825) for regular employees @ 9.328% (.09328) for reduced workload
			10A, 11A, 12A SUI paid @ 1.61% (0.0161) Quarter ending 6/30/2012, paid on July 10
			12B payroll - salaries and wages
			12B OASDI Employer Paid @ 6.20% (0.0620)
			12B Medicare paid @ 1.45% (0.0145)
			12B PARS/ARP
			12B PERS Employer Contribution Paid @ 10.923% (0.10923)
			09B, 10B, 11B SUI paid @ 1.61% (0.0161) Quarter ending 6/30/2012, paid on July 10th.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
			12B SUI paid @ 1.10% (0.0110) Quarter ending 9/30/2012, paid on October 1st for payrolls 12B, 01B, 02B
			12C STRS - Employer paid contribution and variance @8.25% (0.0825) for regular employees @9.328% (0.09328) for reduced workload
			12C OASDI Employer Paid @ 6.20% (0.0620)
			12C Medicare paid @ 1.45% (0.0145)
			12C ARP with various rates
			09C, 10C, 11C SUI paid @ 1.61% (0.0161) Quarter ending 6/30/2012, paid on July 10th
			12C SUI paid @ 1.10% (0.0110) Quarter ending 9/30/2012, paid on October 1st for payrolls 12C, 01C, 02C
			WCI accruals are made for all funds
			Various P-2 adjustments. Detail will be provided to districts by OCDE. Online districts: Set up accrual JE, create "reversal batch." Offline districts: OCDE will set up the accrual for you.
			June interest cost on all funds from County Treasurer.
			Estimated insurance claims. SDs and JPAs.
			Insurance premiums due to JPAs.
			Payments due ROPs (code 7143)
			Credit 6/25 "M" payroll (code 9360)
			Retro payrolls, if settlement is by 8/30
			Pass through grants in government and agency funds
			Revolving cash accounts that were not reimbursed
			Abatement of income. Debit reduces income.
			Contractor withheld retention.
71	7/11/2012 or earlier	SD	Submit J-43A Current Receivable Report (Offline Districts Only) Online districts will create JE accruals in the Bi-Tech system. DR: XXXX-9169 A/R - CCD (posted as offset on J-43A by OCDE) DR: XXXX-9219 A/R - K-12 SD's (posted as offset on J-43A by OCDE) CR: XXXX-income codes
			Income earned but not received.
			Various P-2 adjustments. Detail will be provided to districts by OCDE. Online districts: Set up accrual JE, create "reversal batch." Offline districts: OCDE will set up the accrual for you.
			4th quarter Lottery income - all funds (Resource 1100 and Object 8560)
			Prop. 20 Lottery funding for instructional materials (Resouce 6300) (Estimate for accrual comes from OCDE, Laurie Weiss.)
			June interest income - all funds.
			Federal and State Grants and Entitlements.
			Mandated costs only if approved by the State.
			Pass through grants in government and agency funds
			Special Education adjustments
			Reimbursement of SD cost - billed to ROPs in July 2012

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
72	7/11/2012	SD	Submit J-43A1 Abatement of Expenditures (Offline Districts Only) DR: XXXX-9169 A/R - CCD (posted as offset on J-43A1) DR: XXXX-9219 A/R - K-12 SD's (posted as offset on J-43A1) CR: XXXX-expense codes Cafeteria expenses to be reimbursed Do not abate codes 5710, 5750, 7310, and 7350 Other items
73	7/11 - 7/31	BS	Produce June Preliminary general ledger reports for Web Inquiry report queue.
74	7/16 - 7/31	SD	Continue to submit financial and budget transfers after J-43's have been posted and general ledger rerun.
75	7/16 - 7/31	SD	Grants (D) and Entitlements (F): Offline school districts submit financial Transfer Form #1 or automated accrual worksheet for these transactions: deferred income, payables, or receivables for each grant/entitlement.
76	7/16 - 7/31	SD	Grants (D) and Entitlements (F): Online Bi-Tech school districts prepare Grant & Entitlement Accrual Worksheet reports: GL140 - Financial Summary by Resource GL141 - Financial Summary by Cost Center GL246 - Verify Award & Indirect Cost Information GL243 - Automatic calculation of indirect cost charges GL240 - Automatic calculation of accruals. This report can be run for your review and analysis. GL245 - Grant & Entitlement revenue verification report DO NOT CREATE A BATCH FROM ACCRUAL REPORT GL240 UNTIL YOU ARE COMPLETELY DONE. THE BATCH CAN NOT BE POSTED TWICE. CR: XXXX-9650 Deferred Income DR: XXXX-9590 Due To Grantor Governments DR: XXXX-9290 Due From Grantor Governments Offline districts reverse on Transfer Form #1 FY 2012-13. Online districts create reversal batch FY 2012-13.
77	7/20/2012 approx	BS/PR	OCDE payroll department will make Second Quarter payment for State Unemployment Insurance (SUI) via wire charging 01-3500 object code.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
78	7/20/2012	SD	<p>Per Procedure 465 of the California School Accounting Manual, there is no recognition of either the current or the long-term portions of the liability for compensated absences. This means that amounts to be paid in FY 2011-12 should not be recognized as a liability. Only the amount actually due and payable as of the end of fiscal year 2011-12. For example, relevant events that occurred, such as employee resignations and retirements.</p> <p>DR: XXXX-salary object code CR: XXXX-9570 Other Current Liabilities</p> <p>Offline districts reverse on Transfer Form #1 FY 2011-12. Online districts create a reversal batch FY 2011-12 .</p> <p>The unmatured portion or amount that has not yet come due for payment is to be recognized as long-term debt in the government-wide statement of net assets under GASB 34.</p>
79	7/20/2012	SD	<p>Community Colleges and Greater Anaheim SELPA submit a blanket resolution to OCDE authorizing budget transfers between reserves and expenditures to cover negative balances. (Education Code Sections 42601 and 85201) (SDs: 88, 90, 92, 96, and 51)</p>
80	7/20/2012	SD	<p>Districts to submit Transfer Form #1 to zero out any balance in each fund for Control, Suspense, Error, and Header accounts. (Run Web Inquiry Report GL210 A1, A2, A3, and A4)</p>
81	7/20/2012	SD	<p>IBNR: Establish insurance liability for Health and Welfare, WCI, Property & Liability and other self insurance claims incurred but not reported (IBNR). Use Transfer Form #1 and actuarial firm for assistance. Fund balance must cover the liability.</p> <p>DR: XXXX-3401 (Certificated) DR: XXXX-3402 (Classified) CR: XXXX-9516 Insurance liability or reserve (IBNR)</p>
82	7/20/2012	SD	<p>Adjust general ledger stores code (9320/9321) to equal value of stores physical inventory. Use Transfer Form #1. (Run Web Inquiry Report GL210 A21) DR: or CR: 0101-4XXX DR: or CR: 0101-9320/9321 DR: or CR: 1313-9321</p>
83	7/20/2012	SD	<p>Districts are to accrue State Unemployment Insurance (SUI) 35XX by fund and resource. Use the Web Inquiry Report utility to create the accrual file.</p>

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
84	7/20/2012	SD	<p>"DISTRIBUTE STATE UNEMPLOYMENT INSURANCE ACCRUAL (9521) TO RESOURCES."</p> <p>SD to run Web Inquiry Report Utility Interface for Payroll (PY3012B_MULTI) Payable to associated expenditure pseudo in order to create the accrual file.</p> <p>Note: This utility starts with payrolls 09B, 09C, 10A, 10B, 10C, 11A, 11B, 11C. The 12A Payroll was already accrued.</p> <p>(A1) SD Entry: Run GL Utility GLUTRIIJ to create the ACCRUAL batch file. (A2) SD Entry: Run accrual batch proof (PLL60SUI) and verify information. (A3) SD Entry: Post Accrual Batch (PLL60SUI) with 6/30/2012 posting date and answer yes to create a reversal batch. DR: Fund-all & 35XX SUI accrual holding account CR: Revenue/BS Pseudo & 9521 for each resource</p>
85	7/20/2012	SD	<p>Districts are to accrue Deferred Summer Pay (9550), by fund and resource. Use the Web Inquiry Report utility to create the accrual file.</p> <p><i>*This utility cannot be run until after the "C" payroll has been processed and IT has loaded the information.</i></p>
86	7/20/2012	SD	<p>"DISTRIBUTE DEFERRED SUMMER PAY ACCRUAL (9550) TO RESOURCES." Note: If GL object code 9550 is not equal to the Deferred Summer pay Report, then find the error and correct the problem. If the error cannot be found, then adjust object code 9550 to the Deferred Report.</p> <p>SD to run Web Inquiry Report Utility Interface for Deferred Summer Pay to associate expenditure pseudos in order to create accrual file. (LL ledger number)</p> <p>(A1) SD Entry: Run GL Utility GLUTRIIJ to create the accrual batch file. (A2) SD Entry: Run accrual batch proof (PLL90DSP) and verify information. (A3) SD Entry: Post accrual batch (PLL90DSP) with 6/30/2011 posting date and answer yes to create a reversal batch. DR: Fund - all & 9550 Deferred Summer Pay Accrual - holding account CR: Revenue/BS Pseudo & 9550 for each resource *Cannot run before the 12C Payroll is processed.</p>
87	7/23/2012	SD	<p>Verify that Intra-Fund transfer codes are offset or have a zero balance by each individual Sub-Fund.</p> <p><u>Object Ranges</u> 5710-5749 Direct Costs (GL210 A5) 7310-7349 Indirect Costs (GL210 A6) 7370 Direct Support Costs (GL210 A7)</p>

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
88	7/23/2012	SD	Verify that Intra-Fund transfer codes are offset or have a zero balance by each Sub-Fund and Function . <u>Object Ranges</u> 7310-7349 (GL210 A8) 7370 (GL210 A9)
89	7/23/2012	SD	Verify that Inter-Fund transfer codes are offset or have a zero balance by each individual Sub-Fund . <u>Object Ranges</u> 5750-5799 Direct Costs (GL210 B5) 7350-7399 Indirect Costs (GL210 B6) 7380 Direct Support Costs (GL210 B7)
90	7/23/2012	SD	Verify that Inter-Fund transfer codes are offset or have a zero balance by each Sub-Fund and Function . <u>Object Ranges</u> 7350-7399 Indirect Costs (GL210 B8) 7380 Direct Support Costs (GL210 B9)
91	7/24/2012	SD	Adjust each funds Working Capital budgetary codes 9711, 9712, 9713 to match the actual amounts in codes 9130, 9320, and 9330. (Use the Budget Transfer Form) Increase or Decrease: XXXX-9711 Nonspendable Revolving Cash Increase or Decrease: XXXX-9789 Reserve for Economic Uncertainties Increase or Decrease: XXXX-9712 Nonspendable Stores Increase or Decrease: XXXX-9789 Reserve for Economic Uncertainties Increase or Decrease: XXXX-9713 Nonspendable Prepaid Items Increase or Decrease: XXXX-9789 Reserve for Economic Uncertainties (Run Web Inquiry Report GL210 A21)
92	7/24/2012	SD	Run CDE edit software, Technical Review Check List, to verify your current budget data by using reporting period identifier BS1 for single adoption districts and BD1 for dual adoption districts and correct any open edit items.
93	7/24/2012	SD	Run CDE edit software, Technical Review Check List, to verify "Stream of Unaudited Actuals" by using reporting period identifier "A" for single adoption districts and BD1 for dual adoption districts and correct any open edit items.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
94	7/24/2012	SD	Adjust Budget Reserves - Examples: Decrease: 0101-9790 Unassigned/Unappropriated Increase: 0101-9719 Reserve Other - For COP's Debt Service Decrease: 0101-9790 Unassigned/Unappropriated Increase: 0101-9740 Restricted Balance - Proceeds from sale of site Decrease: 0101-9790 Unassigned/Unappropriated Increase: 0101-9740 Restricted Balance - Public Disclosure on H/W and WCI
95	7/24/2012	SD	Verify that the total for all resource fund balances within a fund are equal to the total fund balance. (Run Web Inquiry Report GL140 and GL141)
96	7/25/2012	SD	Verify that ROPs funds balance meets Education Code Section 52321c(1) in retaining a reserve requirement equal to a maximum of 15% of Total Expenditures + Transfers Out + Other Uses. Any excess must be set aside by the Board and reserved for capital outlay or equipment replacement.
97	7/25/2012	SD	Verify that the total of all Interfund receivables in 9310 equal Interfund payables in 9610 between fund for FY 2011-12. (Run Web Inquiry Report GL210 B2)
98	7/25/2012	SD	Applicable districts verify that revenue limit transfer codes for districts are as follows: 8091 - Revenue Limit Transfer - Current Year 8099 - Revenue Limit Transfer - Prior Year Exclude PERS reduction transfer (8092) and property taxes (8097). (Run Web Inquiry Report GL210 B10) FUND OBJ RESR DESCRIPTION 0101 8091 0000 Revenue Limit Transfer 0101 8091 2200 Continuation Education Transfer 0101 8091 2400 Juvenile Court (County Community Schools) 0101 8091 2410 Juvenile Court (Education Code Section 1982.5) 0101 8091 2420 County Community Schools (OCDE) 0101 8091 2430 Community Day Schools 0101 8091 2900 Other Restricted RL Sources 0101 8091 5310 Child Nutrition Programs 0101 8091 0000 ROC/P Apprentice Hours Transfer 0101 8091 0000 Adult Education 0101 8091 6500 Special Education Transfer 0101 8091 Var. All Other Transfers 0101 8091 0000 Apprentice Transfer Etc.
99	7/25/2012	SD	Verify that the total of all Interfund transfer codes will offset for all funds for fiscal year 2011-12. (Run Web Inquiry Report GL210 B1) Transfer Out Codes: 7611-7619 Transfer In Codes: 8911-8919
100	7/25/2012	SD	Verify that each fund balance is positive and not in a deficit condition. (Run Web Inquiry Report GL210 A12)

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
101	7/25/2012	SD	Verify that the Financial and Budget systems are not out of balance. (Run Web Inquiry Report GL290) You can also run the file listing for exceptions only on batch proofs. If you use the annual budget screen, these entries are not logged and an error could occur during input causing an out of balance condition.
102	7/26/2012	SD	Record financial contributions from unrestricted resources to restricted resources for additional funding or encroachment, such as, special education, transportation, GATE, instructional materials, categorical programs, and negative restrictive balances. NOTE: 8980 must net to zero by fund at year-end. FUND RESR OBJ From: XXXX-0000-8980 Unrestricted Resource Program To: XXXX-6500-8980 Restricted Resource Program
103	7/26/2012	SD	Record financial contributions from restricted resources to restricted programs or unrestricted resources for the annual allocation - Categorical Growth & COLA per ADA. NOTE: Object 8990 must net to zero by fund at year-end. FUND RESR OBJ From: XXXX-7005-8990 Restricted Resource Program To: XXXX-7140-8990 Restricted Resource Program
104	7/26/2012	SD	Districts will be required to have zero errors on the State software for expenditure function and object codes. This information will be needed when preparing the Government-Wide statement of activities. Bi-Tech districts can run in-house reports to compare income statement expenditures by function and object. First, clear all holding accounts, then run the GL275 and GL276 reports.
105	7/26/2012	SD	Prepare budget transfer to record ending financial balance in restricted resources, categorical entitlement, etc., to legally restricted reserves. This is an optional transaction. From: XXXX-9790 Unappropriated Amount To: XXXX-9740 Legally Restricted Balances
106	7/26/2012	SD	Verify that Actuals in Holding Pseudo Analysis have been transferred from Pseudo XX to the appropriate Pseudo/Resource, except the ones designated as valid. (Run Web Inquiry Report GL520)
107	7/26/2012	SD	<u>Do not clear holding accounts designated as "OCDE Only."</u> This refers to object codes: 9115, 9263, 9342, and 9513. (Run Web Inquiry Report GL210 B3)

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>																
108	7/26/2012	SD	<p>GASB 31: The County Treasurer will be providing a fair market value factor to assist districts in determining the realized or unrealized gains or losses on your investments.</p> <p><u><i>If the County Treasurer determines that there is a material adjustment in the gain or loss of investments, districts are to record the following entries in the general ledger.</i></u></p> <p>DR: or CR: XXXX-9111 Fair Value Adjustment to Cash in County Treasury DR: or CR: XXXX-8662 Gains or Losses on investments Use the financial journal entry screen.</p> <p>NOTE: This entry would be made on 6/29/2012 for 2011-12. Online districts create a reversal batch to posted in July 2012. Offline districts create a manual journal entry to reverse this amount.</p>																
109	7/26/2012	SD	Per GASB 34, districts are to record accounting transactions for Proprietary Fund 67 and Fiduciary Funds 71 and 73.																
110	7/27/2012	SD	Verify the budget changes posted after June 30, 2012 for 2011-12 have not been posted incorrectly to 2011-12.																
111	7/27/2012	SD	The last day to submit 2011-12 financial documents for adjustments, transfers, and indirect cost transactions.																
112	7/27/2012	SD	Verify that budget and financial data is correct in the general ledger. (Run Web Inquiry Report GL080 Budget Balancing, Web Inquiry Report GL220 Balance Sheet, Web Inquiry Report GL275 Income Statement, Web Inquiry Report GL290 Trial Balance.)																
113	7/27/2012	SD	<p>Verify that Financial balances equal Budget balances for 2011-12 after audit adjustments and restatements were posted during 2011-12 in the following codes:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">Fin. Code</td> <td style="text-align: center;">=</td> <td style="text-align: center;">Budget Code</td> </tr> <tr> <td>Beginning Fund Balance</td> <td style="text-align: center;">9791</td> <td></td> <td style="text-align: center;">9799</td> </tr> <tr> <td>Audit Adjustments</td> <td style="text-align: center;">9793</td> <td></td> <td style="text-align: center;">9798</td> </tr> <tr> <td>Audit Restatements</td> <td style="text-align: center;">9795</td> <td></td> <td style="text-align: center;">9798</td> </tr> </table> <p>(Run Web Inquiry Report GL210 A23)</p>		Fin. Code	=	Budget Code	Beginning Fund Balance	9791		9799	Audit Adjustments	9793		9798	Audit Restatements	9795		9798
	Fin. Code	=	Budget Code																
Beginning Fund Balance	9791		9799																
Audit Adjustments	9793		9798																
Audit Restatements	9795		9798																
114	7/30/2012	SD	Review Fixed Assets and Long-Term Debt to be reported in Proprietary Insurance Fund 67 and Non-Expendable Trust Funds.																

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
115	7/30/2012	SD	<p>Complete the following information required for the CDE downloaded Annual Pupil Transportation Report (Form TRAN). The J-141 and J-141S have been combined into one TRAN Form.</p> <p>Transfer the cost of miles for Out of State, Community Recreation, and Other Miles from Resources 7230 and 7240.</p> <p>Transfer cost of Other Miles for special projects should be transferred out of Resources 7230 and 7240.</p> <p>Accounting data for the TRAN Form will be extracted from the general ledger, Resources 7230 and 7240.</p>
116	7/30/2012	SD	<p><u>Fund 01 - Routine Restricted Major Maintenance Contribution (8150) Education Code Section 17070.75(2)(A)</u></p> <p>An annual contribution from unrestricted resource 0000 for ongoing Routine Restricted Major Maintenance is required. The contribution should be a minimum amount equal to or greater than 3% of total general fund expenditures including other financing uses.</p> <p>Please note that Flexibility has been granted to allow districts the choice to reduce the RRM contribution from 3% to 1% beginning in 2008-09 and ending in 2014-15.</p> <p>Annual deposits in excess of 2 1/2 percent of the school district general fund budget may count towards the amount of funds required to be contributed by a school district in order to receive apportionments from the State School Deferred Maintenance Fund pursuant to Section 17584 to the extent that those funds are used for purposes that qualify for funding under that section.</p> <p>The contribution may also be provided in lieu of meeting the ongoing maintenance requirements pursuant to Section 17014 to the extent the funds are used for purposes established in that section.</p> <p>DR: 0101-0000-8980 Unrestricted Contributions CR: 0101-8150-8980 Restricted Contributions</p>
117	7/30/2012	SD	<p><u>Fund 14 - Deferred Maintenance Contribution (Formerly Resource Cod 6205, now Resource 0000) (Education Code Section 17584)</u></p> <p>Please note that Flexibility has been granted that gives districts the option to choose whether or not to make a Deferred Maintenance match from 2008-09 through 2014-15. A local match is not required during those fiscal years.</p>
118	7/30/2012	SD	<p>At year-end, districts are to verify their general ledger to determine if each Resource within a Fund has a positive fund balance (EFB) prior to closing. Run report GL210 A30 for this analysis. This report will only show negative resource balances.</p>

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

Item #	OCDE Closing Date	SD or BS	School District Closing Tasks
119	7/30/2012	SD	At year-end, districts are to verify their general ledger object code balances "within a fund." SACS object codes are to have a positive balance at June 30th. If a negative balance is in these codes, this amount is to be transferred to another account code on a journal entry. (Run Web Inquiry Report-GL210 A31). Show only negative codes.
120	7/30/2012	SD	At year-end, districts are to verify their general ledger REVENUE object codes within the object range 8000-8999 for each RESOURCE "Within a Fund." Object codes are to have a positive balance at June 30th. If a negative balance exists in these codes, this amount is to be transferred to another account code on a journal entry. (Run Web Inquiry Report-GL210 A32) Show only negative codes. (Please note that negative ERAF in object code 8045 is allowable)
121	7/30/2012	SD	At year-end, districts are to verify their general ledger expenditure object codes within the object range 1000-7999 for each function "Within a Fund." Object codes are to have a positive balance at June 30th. If a negative balance exists in these codes, this amount is to be transferred to another account code on a journal entry. (Run Web Inquiry Report-GL210 A33) Show only negative codes.
122	7/30/2012	SD	Last day to submit final budget transfers to clear negative balances by major object code in each fund as indicated on Web Inquiry Report 301-R7 for Offline districts that were caused by J-43 accruals and other reasons.
123	7/30/2012	SD	Verify all balances on the ledger for Major Object code ranges are positive. (Run Web Inquiry Report-GL210 A22)
124	7/30/2012	SD	Complete input information required for the CDE downloaded Program Cost Report (PCR) & Indirect Cost Report (ICR), such as full time equivalents (FTEs) and classroom unity (CUs) by goal.
125	7/30/2012	BS	Verify the following reports before final GL470a report is produced by Business Services for FY 2011-12. (Run various Web Inquiry Report & CDD reports.) a. Cash accounts (XXXX-9110) in all funds CDD - GL950 b. Suspense accounts (XX-99XX) Web Inquiry Report - GL210 A4 c. Negative budget balances in all funds Web Inquiry Report - GL210 A8 d. Beginning balances Web Inquiry Report - GL150

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year-End Closing Schedule
(Transactions for Fiscal Year 2011-12)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
126	7/30/2012	SD	<p>During the closing and rollover of 6/30/2012 financial balances to fiscal year 2012-13, there are a number of problems that are occurring:</p> <ol style="list-style-type: none"> 1. Verify Pseudo codes with ending dates of 6/30/2012. A financial balance must net to zero; otherwise, no financial data can be rolled over. 2. Verify association codes with Pseudo codes that have a rollover balance is valid; otherwise, if not, rollover will be blocked. 3. Verify Pseudo codes for 9000 objects must have a valid type - AS, LI, and FB. If not, the GL290 report will be out of balance. 4. Verify that all object codes for a closed fund have a Zero balance. The fund balance for a closed fund must be zero. 5. Verify budget entries are not recorded in the Asset, Liability, and Fund Balance Financial Codes. (Run Web Inquiry Report-GL290) Note: The budget column will only reflect the "LOGGED" budget entries.
127	7/30/2012	SD	<p>Agency Funds 76-95: Review these funds in the California School Accounting Manual under the funds section.</p> <p>These State Fund numbers (not sub-funds) are not reportable to the State (CDE) at year-end. Fund 95 (Student Body) is required to be reported in the audited financial statements to meet GAAP reporting requirements.</p>
128	7/30/2012	SD	<p>Account Groups 96-99: These Accounts Groups are in the CDE Accounting Software under (1) Form ASSET and (2) Form DEBT.</p> <ol style="list-style-type: none"> A. General Fixed Asset Account Group is not required to be reported to CDE. B. General Long-Term Debt Account Group is reported under GASB 34.
129	8/1/2012	BS	<p>"FINAL GENERAL LEDGER REPORTS"</p> <p>Business Services will begin producing final General Ledger and supporting reports.</p>

**Orange County Department of Education
2011-12 Year- End Closing Schedule
(Transactions for Fiscal Year 2012-13)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
130	7/2/2012	BS	Place LOCK date of 7/2/2012 on B1 budget file for Single Adoption SD's. (Run GL085, if out of balance do not LOCK; then, notify districts.)
131	7/2/2012	BS	Hold all dual adoption districts 2012-13 budget adjustments/transfers until all funds are adopted. (This does not apply to Single Adoption school districts that adopt their budgets on July 1st.)
132	7/2/2012 (Disb.)	SD	Offline - First day to process 2012-13 checks.
133	7/2/2012 (Disb.)	SD	Online - First day to process 2012-13 vendor payments and also release prior year payments on H2 status with adequate backup. Checks will be printed on July 3, 2012 and delivered on July 5, 2012.
134	7/2/2012	SD	Online and Offline districts submit receipt and abatement listing for checks received, but not deposited by 6/30/2012. Note: Cash in transit JE or Transfer Form #1 should have been done in 2011-12 to reflect this revenue. Deposits should reflect cash in transit that should have a zero balance by the end of July. DR: XXXX-9110 (system generated upon distribution of batch file) CR: XXXX-9140 - K-12 CR: XXXX-9125 CCD
135	7/2/2012	SD	Submit Transfer Form #1 to reverse Earned Salary Advance (ESA) entry made on 2011-12 J-43 for Offline districts and by JE for Online districts. DR: XXXX-9360 Earned Salary Advance, 9230 (CCD's) CR: XXXX-9521 Payroll Accounts Payable-Manual (Online districts) CR: XXXX-9510 Accounts Payable-Manual (Offline districts)
136	7/2 - 8/15	BS	School districts (04, 08, 12, 28, 75, and all Charter Schools) with automatic accounts receivable reversed, OCDE will post cash received to income codes, including districts that send in letters specifying pseudo/revenue. School districts without automatic accounts receivable reversals will have their cash received transactions posted to object code 9205 (K-12) and 9160 (CCD's) during the period July 1 to August 15, 2012 as follows: Federal allocations Lottery income - 4th Quarter Interest income for June State allocations Deferred maintenance accrued Unrecorded direct deposits Other types of revenue
137	7/2- 8/31	BS	INPUT and FREEZE Single Adoption district (B1) budgets and verify all funds as approved by OCDE for 2012-13. (Run Web Inquiry Report - GL085)

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year- End Closing Schedule
(Transactions for Fiscal Year 2012-13)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
138	7/9/2012 a-fb	BS	Post STRS 12A document created by IT to make a payment for "12A" STRS fringe benefits. Note: Post Online to code 9521, Offline to code 9510 and Charter Schools, 04, 08, 12, 28, and 75 to code 3100. Garden Grove to code 3101.
139	7/9/2012 a-fb	SD	Reverse STRS accruals charged to all funds, but recorded by OCDE under Fund 01.
140	7/10/2012 b-pr	BS	12M/12B OASDI/Medicare worksheet, post to 9521 for Online, 9510 for Offline, post to 3300 for Charter Schools, 04, 08, 12, 28, and 75 only.
141	7/10/2012 b-pr	BS	Post payment file (PML4712B) for "12B" salaries.
142	7/10/2012 b-fb	BS	Post payment file (PML3712B) for "12B" OASDI and Medicare.
143	7/10/2012 c-pr	BS	Post payment file (PML4712C) for "12C" salaries.
144	7/10/2012 c-fb	BS	Post payment file (PML3712C) for "12C" OASDI and Medicare.
145	7/10/2012 b-pr	SD	Post reversal batch file (PLL8012B) using posting date of 7/10/2012 for each resource created for "12B" payroll. SD (PLL8112B)
146	7/10/2012 b-fb	SD	Post reversal batch file (PLL6012B) using posting date of 7/10/2012 for each resource created for "12B" Fringe Benefits. SD (PLL6112B)
147	7/10/2012 c-pr	SD	Post reversal batch file (PLL8012C) using posting date of 7/10/2012 for each resource created for "12C" payroll. SD (PLL8112C)
148	7/10/2012 c-fb	SD	Post reversal batch file (PLL6012C) using posting date of 7/10/2012 for each resource created for "12C" payroll. SD (PLL6112C)
149	7/10/2012 a-fb	SD	Reverse Interfund receivables (9310) and payables (9610) set up for OASDI and Medicare. DR: Fund-ALL & 9610 Due to Other Funds (holding account) CR: Fund-01 & 9310 Due from Other Funds (holding account)
150	7/10/2012 a-fb	SD	Post reversal batch file (PLL6012A) using posting date of 7/10/2012 for each resource created for "12A" fringe benefits. SD (PLL6112A)
151	7/12/2012	BS	Post Online and Offline P-2 adjustments.
152	7/12/2012 b-fb	BS	Post PERS 12B document created by IT to make a payment for "12B" PERS fringe benefit. Note: Post Online to code 9521 , Offline to code 9510, and Charter Schools, 04, 08, 12, 28, and 75 to 3200. Garden Grove to code 3202.
153	7/12/2012 b-fb	SD	Reverse PERS accruals charged to all funds, but recorded by OCDE under Fund 01.
154	7/16/2012 b-fb	SD	Reverse OASDI and Medicare accruals charged to all funds, but recorded by OCDE under Fund 01.
155	7/16/2012 c-fb	SD	Reverse STRS accruals charged to all funds, but recorded by OCDE under Fund 01.
156	7/16/2012 c-fb	SD	Reverse OASDI and Medicare accruals charged to all funds, but recorded by OCDE under Fund 01.

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year- End Closing Schedule
(Transactions for Fiscal Year 2012-13)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
157	7/17/2012	SD	Online districts: Post reversal batch for SUI accrual by resource. File (PLL60SUI). DR: Revenue/BS Pseudo and 9521 for each resource CR: Fund-all and 35XX SUI Payroll Accrual (holding account) REF: SD use Batch File (PLL60SUI)
158	7/17/2012	SD	Online districts: Post Reversal Batch for Deferred Summer Pay accrual by resource. File (PLL90DSP) DR: Revenue/BS Pseudo and 9550 for each resource CR: Fund-all & 9550 Payroll Accrual (holding account) REF: SD use Batch File PLL91DSP
159	7/20/2012 c-fb	BS	Post the STRS AJ12A document created by IT to make a payment for "12C" STRS fringe benefit and "12A" adjustments. Note: Post Online to code 9521, Offline to code 9510, and Charter Schools, 04, 08, 12, 28, and 75 to code 3100. Garden Grove to code 3101.
160	7/23/2012 a-fb	SD	Issue payments to proper agencies to clear WCI and PARS.
161	7/23/2012 b-fb	SD	Issue payments to proper agencies to clear WCI and PARS.
162	7/23/2012 c-fb	SD	Issue payments to proper agencies to clear WCI and PARS.
163	7/30/2012 b-fb	BS	Post the PERSAJ 12B document created by IT to make a payment for "12B" PERS Fringe Benefit. Note: Post Online to code 9521, Offline to code 9510, and Charter Schools, 04, 08, 12, 28, and 75 to code 3200. Garden Grove to code 3202.
164	8/9/2012	BS	Produce July 2012 month-end general ledger reports for all districts after 5:00pm.
165	8/15/2012	BS	Establish and rollover net beginning balances on BT system for Online and Offline districts. a. Complete this step before August Interim or Final for cash code 9110. b. Verify account code XX-9791 in FY 2012-13 equals fund balances at June 30, 2012. (Run CDD GL950) c. Verify district cash (9110) at June 30, 2012. (Run CDD GL960B)
166	8/15/2012	SD	Online districts - create Financial JE to transfer the 2011-12 financial ending fund balance, object code 9791, from the holding account to unrestricted resource and various restricted resources. [It is important to note that this distribution be posted on July 1st of each fiscal year.] If not, calculating federal interest earned will be very difficult.
167	8/19/2012	SD	Reverse current liability for vacation and compensated absences recorded. DR: XXXX-9570 Other Current Liabilities CR: XXXX-Salary Codes

SD=School District
BS=OCDE Business Services

**Orange County Department of Education
2011-12 Year- End Closing Schedule
(Transactions for Fiscal Year 2012-13)**

<u>Item #</u>	<u>OCDE Closing Date</u>	<u>SD or BS</u>	<u>School District Closing Tasks</u>
168	8/20/2012	SD	Submit board approvals to establish a new fund or close an old fund that will be effective with the 2012-13 adopted budget and for a financial Interfund transfer, if appropriate.
169	8/22/2012	SD	Online districts Budget the June 30th year end financial balance in code 9791 for categorical programs (Entitlements) to reserve and expenditures codes when preparing next year's budget. DR: XXXX-9799 Beginning Fund Balance CR: XXXX-9789 Reserve for Economic Uncertainties CR: XXXX-9780 Other Assignments CR: XXXX-9790 Unassigned/Unappropriated CR: XXXX-1XXX-7XXX Expenditure Codes
170	8/22/2012	SD	Submit Transfer Form #1 to reverse 2011-12 temporary Interfund transfers in each fund that were initiated during fiscal closing to maintain 6/30/2012 cash balances at the Treasurer's office. DR: XXXX-9610 CR: XXXX-9310
171	8/24/2012	SD	Online districts post reversal batch created for the Gain and Loss on Investments, Offline districts use Transfer Form #1. DR or CR: XXXX-9111 Fair Value Adjustment to Cash in Treasurer DR or CR: XXXX-8662 Gains or Losses on Investments Use the financial journal entry screen.
172	8/27/2012	SD	Review payroll charges for June accruals. If payroll accruals have been cleared, then use regular payroll codes on time sheets.
173	8/31/2012	SD	Single Adoption Districts: Adjust 2012-13 current budget for the difference between 2012-13 Estimated Actuals fund balance and 2011-12 Unaudited Actuals fund balance for each fund.
174	9/17 - 10/26	BS	INPUT and FREEZE Dual Adoption districts (B2) budgets and verify all funds as approved by OCDE for 2012-13. (Run Web Inquiry Report GL085)
175	9/30/2012	BS	Verify object codes 9263 and 9513 have a zero balance after receiving the final deferral payment in August 2012 for 2011-12 Principal Apportionment funding. (Run CDD GL950)

Orange County Department of Education

Web Inquiry Year-End Accounting Reports

GL210 Audit Reconciliation Report

- GL210 A1 – Control Accounts
- GL210 A2 – Header Accounts
- GL210 A3 – Error Accounts
- GL210 A4 – Suspense Accounts
- GL210 A5 – Intra-fund Transfer of Direct Cost: 5710 – 5749 by Sub-Fund
- GL210 A6 – Intra-fund Transfer of Indirect Cost: 7310 – 7349 by Sub-Fund
- GL210 A7 – Intra-fund Transfer of Direct Support Cost: 7370 by Sub-Fund
- GL210 A8 – Intra-fund Transfer of Indirect Cost: 7310-7349 by Function
- GL210 A9 – Intra-fund Transfer of Direct Support Cost: 7370 by Function
- GL210 A10 – Unrestricted & Restricted Contributions: 8980, 8990, 8997, 8998
- GL210 A11 – No Contribution to State Lottery Resources: 1100, 6300
- GL210 A12 – Ending Fund Balance – Negative Condition
- GL210 A21 – Stores, Prepaid, Revolving Cash
- GL210 A22 – Major Object Code Overdrafts
- GL210 A23 – Beginning Fund Balances – Audit Adjustments (9791, 9799, etc.)
- GL210 A30 – Ending Fund Balance: Negative – by Fund, by Resource
- GL210 A31 – Object Codes: by Fund
- GL210 A32 – Revenue Codes: Negative: by Fund, by Resource
- GL210 A33 – Expenditure Codes: Negative: by Fund, by Resource

- GL210 B1 – Inter-fund Cash Transfers TI & TO (7610-7612 & 8910-8929)
- GL210 B2 – Inter-fund Due From (9310) and Due To (9610)
- GL210 B3 – Inter-fund Due From (9263) and Due To (9513)
- GL210 B4 – Inter-fund PERS Reduction (8092 & 3801/3802)
- GL210 B5 – Inter-fund Transfer of Direct Cost (5750-5799) Sub-Fund
- GL210 B6 – Inter-fund Transfer of Indirect Cost (7350-7399) Zero by Sub-Fund
- GL210 B7 – Inter-fund Transfer of Direct Support Cost 7380 by Sub-Fund
- GL210 B8 – Inter-fund Transfer of Indirect Cost (7350-7399) by Function
- GL210 B9 – Inter-fund Transfer of Direct Support Cost 7380 by Function
- GL210 B10 – Inter-fund Revenue Limit Transfers SACS (8091)

General Ledger Year-End Reports

Budget Reports

- GL080 – Budget Resource Balance (Summary)
- GL085 – Budget Balance (Summary of Budget Files B1, B2, CB, and AB)

Financial Summaries

- GL140 – Financial Summary by Resource
- GL141 – Financial Summary by Cost Center and Resource
- GL142 – Summary of PR Transactions by Resource
- GL143 – Summary of PR Transactions by Cost Center/Resource
- GL144 – Summary of Tier 3 Other State Categorical Programs
- GL150 – Fund Balance Summary - OCDE

Financial Accounting Statements

- GL220 – Balance Sheet
- GL240 – Grant and Entitlement Accrual Worksheet
- GL243 – Automatic Calculation of Indirect Cost Charges to G & E
- GL245 – Grant and Entitlement Verification Report
- GL246 – Verify Award, Indirect Cost Information and Revenues
- GL270 – Indirect Cost Rate
- GL275 – Income Statement – by Object
- GL276 – Income Statement – by Object and Function
- GL290 – Trial Balance

Financial Detail Reports

- GL470a – Object Code (Summary)
- GL470c – Object Code/Pseudo (Detail)

Pseudo Reports

- GL520 – Holding Pseudo Analysis
- GL550 – Revenue Pseudo in Old Key

Federal Interest Reporting

- GL232_XL – Daily Interest Earned on Federal Cash Balances by Resource
(Does not include every Federal Resource)
- GL233_XL – Daily Interest Earned on Federal Cash Balances by All Resources

**Orange County Department of Education
Business Services**

Accounting and Budget Guidelines

Normal Balances – Debit and Credit Concept

In most accounting systems today the information in a general ledger is best communicated to any users through the use of specifically defined terminology, such as debits and credits. The following is a description and an explanation of those terms as used in LEA's Financial and Budget systems.

<u>Chart of Accounts</u>		<u>Budget System</u>	
		<u>Increases</u>	<u>Decreases</u>
1.	Expenditure Accounts	Credit	Debit
2.	Revenue/Income Accounts	Debit	Credit
3.	Current Asset Accounts	None	None
4.	Fixed Asset Accounts	None	None
5.	Current Liability Accounts	None	None
6.	Long Term Liability Accounts	None	None
7.	Fund Balance, Reserved	Credit	Debit
8.	Fund Balance, Unreserved	Credit	Debit
	Appropriated - Audit Adjustments	Debit	Credit
	Appropriated - Other Restatements	Debit	Credit
	Appropriated - Beginning Fund Balance	Debit	Credit
9.	Non-operating accounts - Financial	None	None
10.	Other Debits - Financial	None	None
11.	Other Credits - Financial	None	None

Comparison of Debits and Credits in the Budget and Financial Systems:

<u>Chart of Accounts</u>		<u>Budget System</u>		<u>Financial System</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
1.	Expenditure (1000-7999)	Credit	Debit	Debit	Credit
2.	Revenue/Income (8000-8999)	Debit	Credit	Credit	Debit
3.	Current Assets (9100-9399)	None	None	Debit	Credit
4.	Fixed Assets (9400-9499)	None	None	Debit	Credit
5.	Current Liability (9500-9699)	None	None	Credit	Debit
6.	Long Term Liability (9600-9699)*	None	None	Credit	Debit
7.	Fund Balance Reserved (9700-9759)	Credit	Debit	None	None
8.	Fund Balance Unreserved (9760-9799)				
	(9760-9790) - Budget	Credit	Debit	None	None
	(9791-9795) - Financial	None	None	Credit	Debit
	(9797-9799) - Budget	Debit	Credit	None	None
9.	Non-operating Accounts (9910-9999)	None	None	Debit	Credit

*These codes are not used in Governmental Funds.

Orange County Department of Education Restricted Resources and Legally Restricted Balances

The table below displays all active SACS restricted resource codes between 2000 and 9999.

SACS Resource Code	Resource Code Name	Allowable For:
2200	Continuation Education (Education Code sections 42244 and 48438)	D--
2400	Juvenile Court/County Community Schools	-C-
2410	Juvenile Court (Education Code Section 1982.5)	-C-
2420	County Community Schools (Education Code sections 1980-1982.3)	-C-
2430	Community Day Schools	DC-
2900	Other Restricted Revenue Limit Sources	DC-
3200	ARRA: State Fiscal Stabilization Fund	DCJ
3411	Department of Rehab: Bridges to Youth Self-Sufficiency	DC-
4810	Other ARRA Programs	DCJ
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	DCJ
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	DC-
5330	Child Nutrition: Summer Food Service Program Operations	DCJ
5335	Child Nutrition: Summer Food Service Sponsor Administration	DCJ
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	DC-
5350	Child Nutrition: CCFP Family Day Care Sponsor Admin	DC-
5360	Child Nutrition: CCFP Startup	DC-
5640	Medi-Cal Billing Option	DCJ
5650	FEMA Public Assistance Funds	DC-
5810	Other Restricted Federal	DCJ
6015	Adults in Correctional Facilities	DC-
6130	Child Development: Center-Based Reserve Account	DCJ
6131	Child Development: Resource & Referral Reserve Account	DCJ
6132	Child Development: Alternative Payment Reserve Account	DC-
6140	Child Development: Child Care Facilities Revolving Fund	DCJ
6200	Class Size Reduction Facilities Funding (09-10)	D--
6275	Teacher Recruitment and Retention (09-10)	DC-
6286	English Language Acquisition Program, Teacher Training & Student Assistance	DC-
6287	English Language Learner Acquisition and Development Pilot (10-11)	DC-
6300	Lottery: Instructional Materials	DCJ
6355	ROCP: Training & Certification for Community Care (Dept Develop Service)	DCJ
6360	Pupils with Disabilities Attending ROC/P	DCJ
6500	Special Education	DCJ
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	DC-
6512	Special Ed: Mental Health Services	DCJ
7005	Categorical Programs Per ADA Allocations (08-09)	DC-
7090	Economic Impact Aid (EIA)	DC-
7091	Economic Impact Aid: Limited English Proficiency (LEP)	DC-
7230	Transportation: Home to School	DCJ
7236	School Bus Emissions Reduction Funds	DCJ
7240	Transportation: Special Education (Severely Disabled/Orthopedically Impaired)	DCJ
7250	School Based Coordination Program (SBCP)	DC-

D – Applies to Districts
C – Applies to Counties
J – Applies to JPA's

SACS Resource Code	Resource Code Name	Allowable For:
7352	School Improvement and Staff Development Cluster (AB 615)	D--
7353	Alternative and Compensatory Education Cluster (AB 615)	D--
7354	School District Improvement Cluster (AB 615)	D--
7400	Quality Education Investment Act	DC-
7710	State School Facilities Projects	DCJ
7810	Other Restricted State	DCJ
8100	Routine Repair & Maintenance (RRRMF: Education Code Section 17014)	DC-
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	DC-
9010	Other Restricted Local	DCJ

D – Applies to Districts
C – Applies to Counties
J – Applies to JPA's

**Orange County Department of Education
Business Services
Accounting and Budget Guidelines**

Cash Collections Awaiting Deposit (Cash in Transit) at June 30th - K-12 (9140) CCD (9125)

During fiscal closing the districts usually have until next to the last working day of June to make their final deposit with OCDE for transfer to the Treasurer's Office. This leaves the last working day in June as unrecorded deposits for any cash or checks received during this day. In accordance with accounting principles, these monies are to be reflected in the appropriate fiscal accounting year.

The following transactions are guidelines to accomplish this requirement:

A. Districts:

Deposit received by June 30th of current year but, not sent to County by deadline.

Dr: xx-9140 (K-12) 9125 (CCD's) Cash Collections Waiting Deposit
Cr: xx-xxxx Income & Expense codes

Offline districts prepare transfer form #1 to record last day's deposit and send to OCDE for input dated for current fiscal year.

Online districts should input their journal entries dated for current fiscal year.

July 1st deposits reflected in new fiscal year depositing June 30 checks.

Dr: xx-9110 Cash (automatically posted upon distribution)
Cr: xx-9140/9125 Cash Collections Waiting deposit

Online districts prepare regular cash receipt batch with credit to only one object code 9140, send batch with checks to OCDE for posting.

Offline district prepare regular abatement and receipt listing with credit to only one object code 9140 (K-12) 9125 (CCD's), send listing with checks to OCDE for posting.

B. Checks/cash received after June 30th that have a June 30th date.

Offline districts are to report on J-43A (Receivable Accruals) if the deposit pertains to a receivable as of June 30th. **Online** districts should input their journal entries for manual accrual.

Districts should assure themselves that these financial entries are not duplicated.

**Orange County Department of Education
Business Services
Accounting and Budget Guidelines**

Control, Suspense, Error, Inter-program and Header Accounts

In the OCDE chart of accounts, certain control accounts exist primarily in the area of employee benefits that are utilized by Orange County School Districts. These accounts receive charges during the month which should be cleared in the same or following month by using Transfer Form #1 or Journal Entry.

A. Control Accounts

At the end of a fiscal year the following control accounts are to have a zero balance. Districts are to prepare a financial Transfer Form #1 to zero out the following accounts in each fund.

	Financial Transactions	
	Debit	Credit
3100 State Teachers Retirement (STRS)	3101	3100
	3102	
3200 Public Employees Retirement (PERS)	3201	3200
	3202	
	3211	
	3221	
3300 OASDI and Retirement Plans	3313	3300
	3314	
	3353	
	3354	
	3355	
	3356	
3400 Health and Welfare Benefits	34XX	3400
	34XX	
3500 State Unemployment Insurance	3501	3500
	3502	
3600 Workers Compensation Insurance	3601	3600
	3602	
3700 Other Employee Benefits	3701	3700
	3702	
3800 PERS Reduction	3801	3800
	3802	
3900 Other Employee Benefits	39XX	3900

B. Suspense Accounts

Several suspense clearing codes have been established in the non-operating account codes 9910, 9918, 9919, and 9999. These accounts will carry charges or credits "temporarily" pending a determination of the proper account(s) to which they are to be posted.

The accounts below must have a zero balance at June 30th and are to be reviewed and reconciled monthly. Prepare a financial Transfer Form #1 debiting or crediting these accounts in each fund with an offset to an appropriate expense code. For example:

Dr: 01-1100 Teaches salaries
Cr: 01-9918 "A" payroll suspense account
To clear credit balance in suspense code 9918

C. Error Accounts

At various times throughout the year an error may occur in the processing of financial data. Should this happen, any one of the following error accounts could be affected. Use Transfer Form #1 to record the correct entry and zero out the error account code.

- 1999 Error account for all 1000 accounts
- 2999 Error account for all 2000 accounts
- 3999 Error account for all 3000 accounts
- 4999 Error account for all 4000 accounts
- 5999 Error account for all 5000 accounts
- 6999 Error account for all 6000 accounts
- 7999 Error account for all 7000 accounts
- 8999 Error account for all 8000 accounts
- 9999 Error account for all 9000 accounts

D. Inter-program Codes

At year end districts are to review the transfer of direct and indirect costs to their program accounts "within a fund". The following account codes are to have a zero balance at June 30th. If any balance exists in these codes, the difference is to be transferred to another account code on Transfer Form #1.

- 5710 Intra-Fund Transfer of direct cost.
- 5750 Inter-Fund Transfer of direct cost.
- 7310 Intra-Fund Transfer of indirect cost
- 7350 Inter-Fund Transfer of indirect cost.
- 7370 Intra-Fund Transfer of direct support cost.
- 7380 Inter-Fund Transfer of direct support cost.

F. Header Accounts

During the year and at fiscal closing the following Header Accounts should not have any financial activity; however, if there are any chargers, these should be transferred to an expense code on Transfer Form #1.

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and other Operating Expenses
- 6000 Capital outlay
- 7000 Other Outgo, Debt Service, and Tuition
- 9000 Assets, Liabilities, and Fund Balance
- 9900 Non operating Account

**Orange County Department of Education
Business Services
Accounting and Budget Guidelines**

**GL275 Income Statement with Expenditures by Object
GL276 Income Statement with Expenditures by Function**

Districts are inquiring on how to resolve the action required when these two reports do not match between total expenditures by objects and functions. However, you may want to verify that the “Holding Accounts” pertaining to these reports have been cleared. The following procedures will help when using the CDD GL470b report or IFAS Web Inquiry “Account List” screen.

#1. Test the revenue and balance sheet objects with functions by using this criteria:

Enter the month ending date:	06/30/2012
Enter the object code:	8%, 9%
Enter the sub-fund code:	0101 (enter the sub-fund that is out of balance)
Enter the function code:	1%, 2%, 3%, 4%, 5%, 6%, 7%, 8%, 9%

#2. Test the expenditure objects with the revenue function:

Enter the month ending date:	06/30/2012
Enter the object code:	1%, 2%, 3%, 4%, 5%, 6%, 7%
Enter the sub-fund code:	0101 (enter the sub-fund that is out of balance)
Enter the function code:	0%

If you need assistance, please call Anne Beem at 714-966-4242.

**Orange County Department of Education
Accounting and Budget Guidelines**

Interfund Transfer Codes

	SACS	DEBIT	SACS	CREDIT
<u>INTERFUND - TRANSFER CODES</u>	FUND	TRANSFER	FUND	TRANSFER
(CODE 9110 -- CASH OFFSET)	<u>NO</u>	<u>OUT</u>	<u>NO</u>	<u>IN</u>
IFT- Out- From General Fund	01	7611		
			12	8911
IFT- Out- From General Fund	01	7612		
IFT- To- Special Reserve Other Than Capital Outlay			17	8912
IFT- To- Special Reserve Post Employment Benefits			20	8912
IFT- To- Special Reserve Capital Outlay Projects			40	8912
IFT- Out- From Special Reserve Other Than Capital Out.	17	7612		
IFT- Out- From Special Reserve Post Employ. Benefits	20	7612		
IFT- Out- From Special Reserve Capital Outlay Projects	40	7612		
IFT- To- General Fund			01	8912
IFT- Out- From General Fund	01	7613		
IFT- Out- Adult Education	11	7613		
IFT- Out- From Special Reserve Other Than Capital Out.	17	7613		
IFT- Out- From Special Reserve Post Employ. Benefits	20	7613		
IFT- Out- From Building Fund	21	7613		
IFT- Out- From Capital Facilities	25	7613		
IFT- Out- From SSBF	30	7613		
IFT- Out- From School Facilities	35	7613		
IFT- Out- From Special Reserve	40	7613		
IFT- Out- From Capital Project For Blended Units	49	7613		
IFT- To- State School Building L-P Fund			30	8913
IFT- To- County School Facilities Fund			35	8913
IFT- Out- From General Fund	01	7615		
IFT- Out- From Special Reserve Other Than Capital Out.	17	7615		
IFT- Out- From Special Reserve Post Employ. Benefits	20	7615		
IFT- Out- From Building Fund	21	7615		
IFT- Out- From Special Reserve	40	7615		
IFT- Out- From Capital Project For Blended Units	49	7615		
IFT- To- Deferred Maintenance Fund			14	8915
IFT- Out- From General Fund	01	7616		
IFT- To- Cafeteria Fund			13	8916
IFT- Out- Bond Interest & Redemption Fund	51	7614		
IFT- To- General Fund			01	8914
IFT- Out- All Funds (except 71, 73, 76, 95)	XX	7619		
IFT- To- All Funds (except 19, 57, 76, 95)			XX	8919

**Orange County Department of Education
Business Services
Accounting and Budget Guidelines**

Accruing 6/25 Mid-Month Payroll, SACS Code 9360 - CCD 9230

In accordance with State Education Code 42644, an earned salary advance would include payroll earned by an employee working from the 1st through the 15th of the month. The mid-month payrolls (M) that are paid on the 25th of the month represent salary advances for this time period. When the "B" payroll is paid in the following month on the 10th, it would include the time worked from the 1st through the 30th of the previous month less the earned salary advance (1st to 15th).

During fiscal closing, the procedure will be to continue accruing the total amount of the "B" payroll that is paid on July 10th; however, the earned salary advance must be reclassified.

Transactions to reflect this procedure are as follows:

1. OCDE - Current Fiscal Year:

Dr: 01-9360 (K-12) 9230 (CCD's) Earned Salary Advance

Cr: 01-9110 Cash

6/25 To record 12M mid-month payroll.

**2. Offline SD-Current Fiscal Year J-43 Accrual, indicate 12M pr amount in (brackets):
Online SD-Current Fiscal Year create a JE for this entry**

Dr: 01-9519 Offline A/P Automatic by J-43

Dr: 01-9521 Online accrual for payroll

Cr: 01-9360 (K-12) 9230 (CCD's) Earned Salary Advance

7/15 To record 6/25 ESA on J-43 so as to reduce accrual, since you accrue total 12B PR.

3. OCDE - New Fiscal Year:

Dr: 01-9110 Cash

Cr: 01-9360 (K-12) 9230 (CCD's) Earned Salary Advance

7/10 To record salary advance portion of 12B payroll paid on July 10th

**4. Offline SD-New Fiscal Year, create transfer form #1 to reverse accrual of 12M PR.
Online SD-New Fiscal Year create a JE to reverse reduction of accrual of 12M PR**

Dr: 01-9360 (K-12) 9230 (CCD's) Earned Salary Advance

Cr: 01-9521 Online accrual for payroll

Cr: 01-9510 Offline A/P Accounts Payable

7/1 To reverse accrual of 12M PR--Earned Salary Advance (ESA)

**Orange County Department of Education
Business Services
Accounting and Budget Guidelines**

STRS & PERS Accruals at June 30th (Off-line Districts Only)

In OCDE's schedule of year end fiscal closing steps, there is a requirement to complete Form J-43 titled "Annual Report of Current Liabilities". Districts are to include in this report the June 30th accrual of the 12A & 12C STRS and 12B PERS retirements by Fund. In other words, the accrual is recorded in all funds applicable.

School Districts – June 30th – Current Year

The J-43 Accrual entries for retirement plus adjustments are as follows:

Dr: XX-3101/3102	STRS
Cr: XX-9519	Accounts Payable Accrual

Dr: XX-3201, 3202, 3211, 3221PERS	
Cr: XX-9519	Accounts Payable Accrual

OCDE – July 9th – New Fiscal Year

Post the STRS 12A transfer:

Dr: 01-9510	STRS
Cr: 01-9110	Cash

OCDE - July 14th – New Fiscal Year

Post the PERS 12B transfer:

Dr: 01-9510	PERS
Cr: 01-9110	Cash

OCDE - July 23th – New Fiscal Year

Post the STRS AJ12A transfer (this transfer is for the 12C PR as well as adjustments for 12A PR):

Dr: 01-9510	STRS
Cr: 01-9110	Cash

Please be advised that **DISTRICTS** have the same responsibility at year end and during normal monthly processing to transfer retirement charges from the general fund (01) to various special funds.

However, since the actual retirement codes were charged on the J-43 accrual form, **only the accounts payable codes need to be adjusted.**

In order to correct the accounts payable liability codes, districts will need to submit Transfer Form #1 to record the appropriate transactions as follows:

Dr: 11-9510	Accounts Payable	Accruals	
Dr: 12-9510	"	"	"
Dr: 13-9510	"	"	"
Dr: 14-9510	"	"	"
Dr: 15-9510	"	"	"
Dr: 18-9510	"	"	"
Dr: 19-9510	"	"	"
Dr: 21-9510	"	"	"
Dr: 25-9510	"	"	"
Dr: 30-9510	"	"	"
Dr: 35-9510	"	"	"
Dr: 40-9510	"	"	"
Dr: 57-9510	"	"	"
Dr: 67-9510	"	"	"
Dr: 71-9510	"	"	"
Dr: 73-9510	"	"	"
Cr: 01-9510	"	"	"

The net effect of this transaction is to zero out balances still open in your special funds accounts payable code 9510 and **to transfer cash back into your general fund.**

If districts do not process this Transfer Form #1, then the fund balance in each special fund would have been **DECREASED** and there should also be an open balance in account code 9510 for these amounts.

New Fiscal Year

Districts are to review account code 9510 in each special fund to determine if any balances are still open because of the June 30th retirement accruals.

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
Balances remaining in resource codes subject to categorical and ending balance flexibility	Transfer remaining balances by 2011-12 year-end. Since Object 8997 is closed beginning 2010-11, transfers may be done using Object 8990.	CDE letter dated April 17, 2009, "Fiscal Issues Relating to Budget Reductions and Flexibility Provisions"
Object 5100, Subagreements for Services, not used	Object 5100 should be used to record payments to a third party service provider that conducts all or part of an instructional or support activity for which the LEA is responsible. The first \$25,000 may be recorded using Object 5800. Federal cost principles require that subagreements be excluded from the indirect cost rate calculation and from eligible program costs on which indirect costs are charged.	CDE letter dated December 15, 2006, "Indirect Cost and Accounting Changes Effective Beginning 2007-08." CSAM Procedure 330, Object Classification CSAM Procedure 915, Indirect Cost Rate
Interfund transfers not recorded correctly	1) Interfund transfers are recorded using two different object codes, one for the interfund transfer out (761X) and one for the interfund transfer in (891X). Example: \$5,000 permanent transfer from the general fund to the Cafeteria Fund to subsidize food service operations (cash entries assumed) <u>Incorrect</u> Debit Fund 01 Object 8916 \$5,000 Credit Fund 13 Object 8916 \$5,000	CSAM Procedure 330, Object Classification

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
	<p><u>Correct</u> Debit Fund 01 Object 7616 \$5,000 Credit Fund 13 Object 8916 \$5,000</p> <p>2) Temporary borrowing between funds is recorded as due to/from other funds, not an interfund transfer. Note that these entries do not have an effect on fund balance, but only affect cash flow.</p> <p>Example: \$10,000 is borrowed from the Cafeteria Fund to cover a temporary deficit in the general fund</p> <p>Debit Fund 01 Object 9110 \$10,000 Credit Fund 01 Object 9610 \$10,000</p> <p>Debit Fund 13 Object 9310 \$10,000 Credit Fund 13 Object 9110 \$10,000</p> <p>When the Cafeteria Fund is repaid from the general fund: Debit Fund 01 Object 9610 \$10,000 Credit Fund 01 Object 9110 \$10,000</p> <p>Debit Fund 13 Object 9110 \$10,000 Credit Fund 13 Object 9310 \$10,000</p>	
Incorrect use of abatements	<p>Receipts should be recorded as abatements of expenditures only if the receipt cancels a part or the whole of an identifiable expenditure in the current fiscal year. Otherwise, the receipt should be recorded as revenue. A good example is e-rate subsidies.</p> <p>(continued next page)</p> <p>Also, amounts received from organizations such as the PTA or parent booster club should not be abated against the expenditure to</p>	CSAM Procedure 560, Abatement of Expenditures

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
<p>Abatements “plugged” or “buried” in one goal, function, or object when costs were incurred among multiple goals, functions, or objects.</p> <p>Example: Object 3702 positive overall, but a huge negative within one goal and function.</p>	<p>which that receipt applies, but rather reported as local revenue.</p> <p>Receipts that represent cancellations of expenditures are accounted for by crediting the original expenditure accounts (or the related contra accounts). The accounts credited must be the entire original accounts including the goal, function and object. Once again, a good example is e-rate subsidies.</p>	<p>CSAM Procedure 560, Abatement of Expenditures</p>
<p>OPEB expenditures not distributed per guidance in CSAM (see also under Indirect Costs, below)</p>	<p>OPEB expenditures charged to objects 3701 and 3702 are allocated among all activities in proportion to total salaries or FTEs in all activities.</p>	<p>CSAM Procedure 785, Postemployment Benefits Other Than Pensions</p>
<p>SELPA AU activities not reported correctly, e.g., pass-through accounting entries are incorrect, or not reported at all.</p>	<p>The receipt and distribution of Special Education funding by the SELPA AU are recorded in the appropriate Special Education Resource in the General Fund using the appropriate pass-through accounting transactions.</p> <p>NOTE: Beginning 2011-12, SELPA AU pass-through activities are recorded in Fund 10,</p>	<p>CSAM Procedure 755, Special Education</p>
<p>Audit adjustments/ restatements using objects 9793/9795 recorded in resource codes that are subject to deferred revenue, for which no beginning balances exist.</p>	<p>Adjustments should be made to the appropriate asset, liability, revenue and/or expenditure accounts in the appropriate resource code.</p> <p>Example: LEA under-accrues a liability for Title I (Rs 3010), resulting in an audit adjustment, as follows:</p> <p>Dr Expenditure</p>	

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
	<p>Cr Accounts Payable</p> <p>This entry necessitates an offsetting increase to revenue, with either a decrease to deferred revenue or increase to accounts receivable:</p> <p>Dr Deferred Revenue/Accounts Receivable Cr Revenue</p>	
<p>PCRAF - Unrealistic or incorrect allocation factors for undistributed support costs</p> <p>Example: FTE entered for only one instructional program, resulting in allocation of all undistributed costs to that program; or an implausibly low number of FTE per program, e.g. one FTE for regular education; or dollar amounts entered instead of factors</p>	<p>To assure that costs are allocated on a consistent and standard basis, allocation factors should reflect real counts of the teacher FTEs, classroom units (square footage utilized), or pupils transported in all instructional programs operated by the LEA.</p>	<p>CSAM Procedure 910, Program Cost Accounting</p>
<p>PCRAF - Allocation factors entered for programs for which there are no direct costs</p>	<p>Undistributed support costs should normally only be allocated to programs in which direct charged costs are incurred.</p> <p>The PCR/PCRAF should not be used to allocate costs incurred on behalf of other entities, such as charter schools, in lieu of recording them correctly to Goal 7110 in the GL.</p>	<p>CSAM Procedure 910, Program Cost Accounting</p>
<p>TRC explanations that are meaningless or otherwise</p>	<p>If the data is wrong, the LEA should correct the data before submitting it. If the LEA believes the data is right, the LEA should</p>	<p>SACS User Guide and TRC instructions</p>

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
<p>unhelpful, or repetitive use of the same explanation for exceptions (e.g., "will be corrected at 1st Interim") to which the explanation clearly does not apply.</p>	<p>provide a meaningful explanation of why.</p> <p>Revenue and expenditure accounts cannot be corrected in the coming year because revenue and expenditure accounts are closed out to fund balance at the end of each year. If the data is wrong, correct the data before submitting it.</p>	
<p>Indirect cost calculation Indirect cost pool expenditures recorded incorrectly, resulting in an inappropriate indirect cost rate:</p> <ol style="list-style-type: none"> 1) Administrative costs charged entirely to a general administration function when other functions benefit from those expenditures. 2) Audit costs not charged to the appropriate function. 3) Abnormal or mass separation costs not excluded from the indirect cost pool. 4) OPEB costs charged entirely to a general administration 	<ol style="list-style-type: none"> 1) Especially for small school districts and charter schools, administrative costs should be allocated between general administration, board and superintendent (functions 71XX), school administration (Function 2700), and/or other instructional support functions (functions 2XXX), as necessary. For salaries, standard distributions may be used in lieu of time documentation. 2) Audit costs should be charged to either Function 7190 or 7191, depending on whether LEA is subject to federal Single Audit provisions. 3) Abnormal or mass separation costs charged to a general administration function should be excluded by entering the appropriate amount in Part II, Line of the Indirect Cost Rate Worksheet, Form IGR. 4) OPEB expenditures are allocated among all activities in proportion to total salaries or FTEs in all activities. 	<p>CSAM Procedure 325, Function Classification</p> <p>CSAM Procedure 785, Postemployment Benefits Other Than Pensions</p> <p>CSAM Procedure 905, Documenting Salaries and Wages</p> <p>CSAM Procedure 910, Program Cost Accounting</p> <p>CSAM Procedure 915, Indirect Cost Rate</p> <p>CDE letter dated</p>

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
<p>function.</p> <p>5) Insurance, legal and communications costs charged entirely to a general administrative function.</p> <p>6) Incorrect use of Function 7700, Centralized Data Processing, for costs other than those of a general administrative nature</p>	<p>5) Bus and food service vehicle insurance should be charged to functions 3600 and 3700, respectively. Pupil insurance should be charged to Function 1000.</p> <p>Legal costs should be recorded primarily to Function 7100, unless the costs are associated specifically with the business office, purchasing or personnel matters. Settlements should be charged to Function 7100.</p> <p>Communications costs such as telephone, cell phone, 2-way radio, and internet service should be charged to the functions in which those services are used.</p> <p>6) Costs on behalf of instructional programs should be reported in Function 1000, Instruction or Function 2420, Instructional Library, Media and Technology. Costs should be allocated between agency-wide and instructional functions as necessary. If all data processing costs are initially accumulated in Function 7700, instructional costs should be reclassified to the appropriate function(s) using Object 5710.</p>	<p>12/15/2006, "Indirect Cost and Accounting Changes Effective Beginning 2007-08."</p>
<p>Charter school reporting/coding:</p> <p>1) Salaries reported without corresponding benefits.</p> <p>2) Salaries and corresponding benefits not recorded to the same resource, goal, and/or</p>	<p>1) Employee benefits should be recorded separately from the associated salary and in one or more appropriate benefit object codes.</p> <p>2) Salary and benefits for the same employee should normally be recorded to the same resource, goal, and function.</p>	<p>CSAM Procedure 325, Function Classification</p> <p>CSAM Procedure 330, Object Classification</p> <p>CSAM Procedure 910,</p>

**Common Coding/Reporting Issues Observed in
2010-2011 Unaudited Actuals Data Submissions**

Issue	Correct procedure	Reference
<p>function.</p> <p>3) Management company fees lump-sum charged to one function, such as 7200.</p> <p>4) Depreciation expense lump-sum charged to Function 7200 (Fund 62)</p> <p>5) Indirect cost pool expenditures coded incorrectly; misconception that indirect cost rate does not apply.</p>	<p>3) Fees paid for activities other than school or general administration should be charged to the appropriate function(s), such as instructional administration (Function 2100) or pupil services (functions 3000 – 3999).</p> <p>4) Depreciation expense should be charged to the functions that benefit from the asset for which depreciation is charged. For example, depreciation on a school building that consists of regular education classrooms should be charged to Goal 1110, Function 1000.</p> <p>5) See pages 4 and 5 for common indirect cost pool coding errors. Indirect cost rates are calculated for charter schools that report separately using SACS, even if an indirect cost rate is not used.</p>	<p>Program Cost Accounting CSAM Procedure 915, Indirect Cost Rate</p>

Summary of Changes to the California School Accounting Manual (CSAM) October 2011 Edition

Procedure	Summary of Changes
Various procedures	<ul style="list-style-type: none"> • Non-substantive edits for punctuation, clarity, or consistency.
105 – Fund Accounting	<ul style="list-style-type: none"> • Clarified guidance regarding restricted programs and activities within the general fund to align with the revised definition of restricted balances in accordance with Governmental Accounting Standards Board (GASB) Statement 54. • Corrected “capital project fund(s)” to “capital projects fund(s).” • Corrected “minimum number of funds principle” to “number of funds principle.”
205 – The Accounting Cycle	<ul style="list-style-type: none"> • Revised the title of Object 9790, replacing “Undesignated” with “Unassigned,” in accordance with GASB Statement 54.
210 – Budgetary Accounting	<ul style="list-style-type: none"> • Updated ending balance object codes and titles in accordance with GASB Statement 54. • Renamed the section “Recording Budgeted Reserves” to “Recording Budgeted Components of Fund Balance,” and updated the associated guidance to conform to GASB Statement 54.
215 – Audit Adjustments	<ul style="list-style-type: none"> • Revised the terminology used for fund balance components in the example of determining audit adjustment materiality, to conform to GASB Statement 54. • Added language to clarify that Object 9793 and Object 9795 should not be used with standardized account code structure (SACS) resource codes subject to deferred revenue rather than to fund balance.
305 – Fund Classification	<ul style="list-style-type: none"> • Added language stating that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. • Added “(Valid through 2007–08)” to the titles and definitions of former optional Fund 03 and Fund 06. • Updated special revenue fund definition in accordance with GASB Statement 54. • Added new Fund 10, Special Education Pass-Through Revenue Fund, in accordance with California Department of Education 's (CDE's) March 3, 2011, letter. • Clarified definitions of Fund 17 and Fund 20 in accordance with GASB Statement 54. • Corrected “capital project fund(s)” to “capital projects fund(s).” • Added reference to Procedure 750 in the definition of Fund 76.
310 – Resource (Project/Reporting) Classification	<ul style="list-style-type: none"> • Removed references to amounts “designated” to conform to GASB Statement 54. • Updated the fiscal year references in definitions of obsolete resource codes. • Deleted outdated resource codes, including resource codes ending as a result of statutory categorical ending balance flexibility. • Added various new resource codes. • Added final fiscal year designation “(09–10)” to obsolete resource codes. • Revised the titles of various resource codes.

	<ul style="list-style-type: none"> Added strike-through to resource codes temporarily inactivated as a result of statutory categorical flexibility, and added explanatory footnote.
320 – Goal Classification	<ul style="list-style-type: none"> Replaced “ROC/P” with “ROCP.” Clarified the definition of Goal 1110, Regular Education, K–12, for circumstances in which a county office of education would use this goal.
325 – Function Classification	<ul style="list-style-type: none"> Added language stating that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. Updated program reference in the Function 2100 description. Updated regulatory reference in the Function 3110 description. Clarified the definition of optional Function 7410, Staff Development for noninstructional staff, to distinguish it from the optional instructional staff development Function 2140. Clarified the definition of Function 7700, Centralized Data Processing, to emphasize its use for agency-wide data processing services of an administrative nature.
330 – Object Classification	<ul style="list-style-type: none"> Added language stating that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. Object 4300, Materials and Supplies – expanded definition to clarify that it would include items that are not consumable but that do not meet either the capitalization threshold or the inventory threshold. Object 5100, Subagreements for Services – revised the definition to provide that the first \$25,000 of subagreements for services chargeable to Object 5800 is per year, not per subagreement, to reflect recent change in federal direction. Object 5450, Other Insurance (Optional) – expanded the definition to emphasize that employee health insurance is not charged to this object code. Object 6400, Equipment – clarified the definition for types of software purchases considered equipment, and the costs that should be included in the acquisition cost of equipment. Object 8046, Supplemental Educational Revenue Augmentation Fund (SERAF) – added new object code. Object 8435, Class Size Reduction, Grades K–3 – added “(Inactive effective 2009–10 due to statutory categorical flexibility)” to the title and definition. Object 8480, Charter Schools Categorical Block Grant – added “(Inactive effective 2009–10 due to statutory categorical flexibility)” to the title and definition. Object 8540, Deferred Maintenance Allowance – added “(Inactive effective 2009–10 due to statutory categorical flexibility)” to the title and definition. Object 8629, Penalties and Interest from Delinquent Non-Revenue Limit Taxes – corrected hyphenation. Object 8973, Proceeds from Lease Revenue Bonds – clarified definition by removing reference that the special reserve fund for capital projects (Fund 40) does not allow lease revenue bond transactions. Object 8995, Categorical Education Block Grant Transfers – added “(Inactive effective 2009–10 due to statutory categorical flexibility)” to the title and definition. Object 8997, Transfers of Restricted Balances – added “(Valid 2003–04, 2008–09 and 2009–10 only)” to the title and definition, and clarified the definition to include reference to SBX3 4. Object 8998 – revised title from “Categorical Flexibility Transfers per Budget

	<p>Act Section 12.40” to “Categorical Flexibility Transfers” and added “(Inactive as of 2009–10).” Clarified the definition to distinguish the use of this object in 2008–09 versus its use in prior years for Budget Act Section 12.40 transfers.</p> <ul style="list-style-type: none"> • Objects 9700 through 9790 – retained pre-GASB 54 codes, titles, and definitions, clarifying that they are valid through 2010–11, and added new section of GASB 54-compliant codes, titles, and definitions, clarifying that they are effective beginning 2011–12. • Added new Object 9796, Capital Assets, Net of Related Debt, for use in Funds 61 through 73. • Added new Object 9797, Restricted Net Assets, for use in Funds 61 through 73.
340 – Valid Account Code Combinations	<ul style="list-style-type: none"> • Object 9790 – replaced Undesignated/Unappropriated with Unassigned/Unappropriated (9790), in accordance with GASB Statement 54. • Object 1100 – corrected the title from “Teachers’ Salaries” to “Certificated Teachers’ Salaries.” • Object 2100 – corrected the title in example from “Instructional Aides’ Salaries” to “Classified Instructional Salaries.” • Updated outdated resource code references.
420 – Prepaid Expenditures	<ul style="list-style-type: none"> • Replaced “undesignated fund balance” with “unassigned fund balance” in accordance with GASB Statement 54.
425 – Fair Value: Accounting and Reporting for Certain Investments	<ul style="list-style-type: none"> • Revised the guidance for reporting unrealized gains and losses in fund balance to conform to GASB Statement 54.
605 – Balance Sheet Accounts—Coding Examples	<ul style="list-style-type: none"> • Added language stating that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. • Corrected the title of Object 1100 in Example 1b from “Teachers’ Salaries” to “Certificated Teachers’ Salaries.” • Updated ending balance object codes and titles in accordance with changes made pursuant to GASB Statement 54. • Revised page 3 to remove reference to “reservations and designations;” replaced with “components” in accordance with GASB Statement 54.
610 – Revenues—Coding Examples	<ul style="list-style-type: none"> • Corrected the title of Object 1100 in example from “Teachers’ Salaries” to “Certificated Teachers’ Salaries.” • Corrected the title of Object 2100 in example from “Instructional Aides’ Salaries” to “Classified Instructional Salaries.”
645 – County Office of Education—Coding Examples	<ul style="list-style-type: none"> • Added language stating that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. • Corrected the title of Object 1100 from “Teachers’ Salaries” to “Certificated Teachers’ Salaries.” • Corrected the title of Resource 6680 in one of the examples.
650 – Facility Maintenance Programs—Coding Examples	<ul style="list-style-type: none"> • Added language that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70.
655 – Employment Separation Costs—Coding Examples	<ul style="list-style-type: none"> • Clarified guidance that federal programs subject to the federal cost principles may not be charged directly for normal separation costs, to allow for exceptions such as American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds.

	<ul style="list-style-type: none"> • Clarified guidance that federal programs subject to the federal cost principles may not be charged directly or indirectly for abnormal or mass separation costs, to allow for exceptions such as ARRA Ed Jobs Funds. • Clarified guidance throughout that those federal programs subject to the federal cost principles may not be charged certain types of separation costs.
720 – Certificates of Participation (COPs)	<ul style="list-style-type: none"> • Revised the COPs reserve account description with the appropriate fund balance classification in accordance with GASB Statement 54. • Updated ending balance object codes titles in accordance with GASB Statement 54. • Replaced Undesignated/Unappropriated with Unassigned/Unappropriated in accordance with GASB Statement 54. • Replaced Reserve for All Others with All Other Nonspendable Assets in accordance with GASB Statement 54.
730 – Short-Term Borrowings	<ul style="list-style-type: none"> • New procedure added to provide guidance previously disseminated in letters, regarding options and accounting for short-term borrowing.
750 – Pass-Through Grants and Cooperative Projects	<ul style="list-style-type: none"> • Added language that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. • Expanded guidance on the cash conduit pass-through model to include guidance that certain types of funding passed through by authorizing local educational agencies to charter schools should be reported in an agency fund.
755 – Special Education	<ul style="list-style-type: none"> • Added a new section that provides an overview of the Special Education Local Plan Area (SELPA). • Added a new section that describes SELPA Administrative Unit pass-through activities and the use of the new Fund 10, Special Education Pass-Through Revenue Fund, for those activities. • Updated examples throughout to reflect the addition of Fund 10.
760 – Regional Occupational Centers/Programs (ROCPs)	<ul style="list-style-type: none"> • Added language that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. • Replaced “ROC/P” with “ROCP.” • Corrected title of Object 1100 from “Teachers’ Salaries” to “Certificated Teachers’ Salaries.”
770 – Distinguishing Between Supplies and Equipment	<ul style="list-style-type: none"> • Clarified what costs to include in the cost of an item when determining whether it should be capitalized.
775 – Accounting for Internal Service Funds	<ul style="list-style-type: none"> • Expanded guidance on recording expenditures for claims or judgments in the self-insurance fund to emphasize the use of the appropriate object code. • Added guidance and an illustration for recording reimbursements to the general fund for costs of administering self-insurance activities.
805 – Joint Powers Agreements/Agencies (JPAs)	<ul style="list-style-type: none"> • Added language stating that guidance may include information that is temporarily superseded by categorical flexibility provisions of SBX3 4 and SB 70. • Replaced “ROC/P” with “ROCP.”
810 – Charter Schools	<ul style="list-style-type: none"> • Updated reference to GASB authoritative literature regarding reporting entities. • Clarified guidance regarding the use of function codes in Fund 62. • Objects 9700–9790 – retained pre-GASB 54 codes and titles, clarifying that they are valid through 2010–11, and added new section of GASB 54

	<p>compliant codes and titles, clarifying that they are effective 2011–12.</p> <ul style="list-style-type: none"> • Added new Object 9796, Capital Assets, Net of Related Debt. • Added new Object 9797, Restricted Net Assets.
905 – Documenting Salaries and Wages	<ul style="list-style-type: none"> • Clarified guidance that the federal cost principles cited in the procedure apply only to those federal programs that are subject to those principles, to allow for exceptions such as ARRA State Fiscal Stabilization or Ed Jobs Funds. • Added notation regarding exception to time accounting requirements for employees who work 100% on a Schoolwide Program (SWP) plan at a school that has consolidated all its programs in its SWP.
910 – Program Cost Accounting	<ul style="list-style-type: none"> • Updated to reflect recent inclusion of charter schools funds in the Program Cost Report.
915 – Indirect Cost Rate	<ul style="list-style-type: none"> • Added link to Web site where the effective date of the current indirect cost plan and the delegation agreement number can be found. • Added language at United State Department of Education’s request to emphasize that indirect costs are a subset of administrative costs. • Updated guidance to reflect recent changes to CDE’s approved indirect cost plan, primarily relating to how the carry-forward adjustment for over- or under-recovery of indirect costs is calculated. • Updated guidance for minor changes to amounts included in the numerator and denominator of the indirect costs calculation.
Appendix A – Analysis of Salaries	<ul style="list-style-type: none"> • Corrected the function code for certain Teacher (Object 1100) classifications.
Appendix B – Normal Balances of Balance Sheet Accounts	<ul style="list-style-type: none"> • Updated ending balance objects codes and titles in accordance with GASB Statement 54. • Added new Object 9796, Capital Assets, Net of Related Debt. • Added new Object 9797, Restricted Net Assets.
Glossary	<ul style="list-style-type: none"> • Capital Project Funds – clarified definition to conform to GASB Statement 54. • Designation for Economic Uncertainties – removed definition and added notation to refer to “Reserve for Economic Uncertainties.” • General fixed asset account group and general group of long term debt accounts – deleted obsolete terms and definitions. • General group of long term debt accounts – deleted obsolete term and definition. • Reserve – deleted term and definition; in this context, term is no longer applicable in accordance with GASB Statement 54. • Reserve for Economic Uncertainties – removed “see Designation for Economic Uncertainties” and added definition in accordance with GASB Statement 54. • Special Revenue Funds – clarified to conform to GASB Statement 54.

California Department of Education (CDE) - School Fiscal Services Division

2012-13 Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) - Five Year Listing

Rates approved based on standardized account code structure expenditure data

Address questions to sacsinfo@cde.ca.gov, or call 916-322-1770.

As of April 11, 2012

* C = County
D = District

CA= Common Administration
J = Joint Powers Agency

					----- APPROVED RATES -----				
					For use with state and federal programs, as allowable, in:				
County Code	LEA Code	Type*	LEA Name	2008-09 <small>(based on 2006-07 expenditure data)</small>	2009-10 <small>(based on 2007-08 expenditure data)</small>	2010-11 <small>(based on 2008-09 expenditure data)</small>	2011-12 <small>(based on 2009-10 expenditure data)</small>	2012-13 <small>(based on 2010-11 expenditure data)</small>	
30	10306	C	Orange County Superintendent	9.37%	9.26%	9.30%	9.37%	9.10%	
30	40063	J	North Orange County ROP JPA	7.74%	0.00%	0.39%	8.15%	7.89%	
30	40071	J	Coastline ROP JPA	7.46%	0.00%	0.00%	13.38%	6.03%	
30	40089	J	Capistrano-Laguna Beach ROP JPA	6.19%	0.00%	0.00%	0.00%	0.00%	
30	66423	D	Anaheim City Elementary	5.51%	3.89%	3.40%	4.89%	6.68%	
30	66431	D	Anaheim Union High	5.61%	3.53%	3.11%	5.39%	4.30%	
30	66449	D	Brea-Olinda Unified	4.99%	6.63%	7.01%	9.66%	8.84%	
30	66456	D	Buena Park Elementary	4.77%	4.48%	3.81%	4.52%	4.99%	
30	66464	D	Capistrano Unified	3.10%	4.03%	3.11%	3.57%	4.31%	
30	66472	D	Centralia Elementary	5.84%	4.74%	6.13%	5.12%	6.13%	
30	66480	D	Cypress Elementary	6.47%	4.72%	5.14%	6.12%	5.68%	
30	66498	D	Fountain Valley Elementary	3.35%	4.69%	4.43%	4.95%	4.94%	
30	66506	D	Fullerton Elementary	2.82%	3.38%	3.46%	3.10%	4.89%	
30	66514	D	Fullerton Joint Union High	5.82%	5.28%	5.08%	5.33%	4.38%	
30	66522	D	Garden Grove Unified	2.98%	3.57%	2.18%	2.05%	3.03%	
30	66530	D	Huntington Beach City Elementary	5.84%	5.13%	4.58%	5.41%	5.35%	
30	66548	D	Huntington Beach Union High	5.80%	5.55%	5.99%	6.53%	5.71%	
30	66555	D	Laguna Beach Unified	6.65%	9.67%	9.22%	8.91%	7.16%	
30	66563	D	La Habra City Elementary	4.09%	4.52%	4.94%	5.90%	6.06%	
30	66589	D	Magnolia Elementary	2.30%	3.27%	4.40%	4.10%	3.77%	
30	66597	D	Newport-Mesa Unified	4.80%	2.35%	3.20%	9.28%	11.57%	
30	66613	D	Ocean View Elementary	5.73%	5.13%	4.31%	5.74%	5.80%	
30	66621	D	Orange Unified	2.17%	2.48%	2.23%	2.13%	2.41%	
30	66647	D	Placentia-Yorba Linda Unified	6.18%	3.87%	1.46%	3.63%	5.05%	
30	66670	D	Santa Ana Unified	3.53%	4.82%	3.15%	3.70%	3.38%	
30	66696	D	Savanna Elementary	4.87%	5.30%	4.70%	4.08%	5.51%	
30	66746	D	Westminster Elementary	4.68%	3.41%	3.92%	5.22%	5.13%	
30	73635	D	Saddleback Valley Unified	4.78%	4.31%	3.95%	4.11%	4.36%	
30	73643	D	Tustin Unified	3.83%	3.81%	3.93%	4.27%	5.03%	
30	73650	D	Irvine Unified	1.22%	3.16%	3.96%	2.86%	3.21%	
30	73924	D	Los Alamitos Unified	6.31%	7.50%	5.76%	6.31%	7.17%	

*Rate revised after original posting.

California Statewide Average Indirect Cost Rates

Listing of California's statewide average indirect cost rates for the five most current years, for purposes of food service programs.

Following is a recap of California's statewide average indirect cost rates for the five most current years. For food service programs, *Education Code (EC)* section 38101(c) limits school district indirect costs to amounts derived using the lesser of a school district's indirect cost rate (as approved by the California Department of Education) or the statewide average indirect cost rate. Both the school district and statewide average indirect cost rates are calculated using the standardized account code structure expenditure data from the 2nd prior fiscal year. Each district should compare this statewide average rate with their individual indirect cost rate to determine the lesser rate for use with this program.

Note: The statewide average rate for Adult Education is no longer calculated due to the flexibility provisions of *EC* Section 42605, currently in effect for fiscal years 2008–09 through 2014–15.

2012–13

For food service programs for fiscal year 2012–13, districts are limited to the **lesser** of:

Their CDE approved indirect cost rate (approved April 2012, based on 2010–11 data)

or

4.46%

2011–12

For food service programs for fiscal year 2011–12, districts are limited to the **lesser** of:

Their CDE approved indirect cost rate (approved April 2011, based on 2009–10 data)

or

4.80%

2011-12 Changes to SACS Matrix Tables

Date Changed	Fund	Resource	Goal	Function	Object	Description	Comment
6/1/2011	10		5050			Regionalized Services	Allows Fund and Goal combination in SACS Matrix tables.
6/1/2011	10		5060			Regionalized Program Specialist	Allows Fund and Goal combination in SACS Matrix tables.
6/1/2011	10		5710			Special Education, Infants	Allows Fund and Goal combination in SACS Matrix tables.
6/1/2011	10		5730			Special Education, Preschool Students	Allows Fund and Goal combination in SACS Matrix tables.
6/1/2011	10		5750			Special Education, Age 5-22 Severely Disabled	Allows Fund and Goal combination in SACS Matrix tables.
6/1/2011	10		5770			Special Education, Age 5-22 Non-severely Disabled	Allows Fund and Goal combination in SACS Matrix tables.
6/1/2011	10				9310	Due from other Funds	Allows LEAs to record temporary interfund borrowing in Fund 10.
6/1/2011	10				9610	Due to other Funds	Allows LEAs to record temporary interfund borrowing in Fund 10.
6/1/2011		3090				NCLB: Title 1, Part D, Dept of Corrections, Adult Neglected and Delinquent	This resource code ends on June 30, 2013.
6/1/2011		3170				NCLB: Title 1, Part F, Comprehensive School Reform (CSR), II/USP	This resource code ends on June 30, 2013.
6/1/2011		6200				Class Size Reduction (CSR) Facilities	This resource code ends on June 30, 2013.
6/1/2011		6650				Tobacco-Use Prevention Education (TUPE): Grades Six through Eight	This resource code ends on June 30, 2013.
6/1/2011		6660				Tobacco-Use Prevention Education (TUPE): Grades 4-8, Formula Grants	This resource code ends on June 30, 2013.
6/1/2011		6670				Tobacco-Use Prevention Education (TUPE): Grades Nine through Twelve	This resource code ends on June 30, 2013.
6/1/2011		7021				Child Nutrition: Linking Education, Activity, and Food (LEAF)	This resource code ends on June 30, 2013.
6/1/2011		7259				High School Pupil Success Act (HSPSA)	This resource code ends on June 30, 2013.
6/14/2011				9200	7651	Function 9200 - Transfers between Agencies	Allows COEs to record transfers from a defunct charter school or a charter school whose authorizing agency has changed.
6/14/2011	10				8791	Object 7651 - Transfers of Funds from Lapsed/Reorganized LEAs	Allows SELPA Aus to record transfers of special education apportionment that are to be passed through to member LEAs.
6/14/2011					8792	Transfers of Apportionment from Districts or Charter Schools	Allows SELPA Aus to record transfers of special education apportionment that are to be passed through to member LEAs.
6/14/2011	10				8792	Transfers of Apportionment from County Offices	Allows SELPA Aus to record transfers of special education apportionment that are to be passed through to member LEAs.
6/14/2011	10				8793	Transfers of Apportionment from JPAs	Allows SELPA Aus to record transfers of special education apportionment that are to be passed through to member LEAs.
6/14/2011	51				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	52				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	53				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	56				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	66				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	67				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	71				8980	Contributions from Unrestricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	17				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	20				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	51				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	52				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	53				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	56				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	66				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	67				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/14/2011	71				8990	Contributions from Restricted Revenues	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
6/30/2011		1100			9789	Resource 1100 - Lottery: Unrestricted	Allows LEAs to reclassify balances between resource codes in order to correctly identify funding sources.
						Object Code 9789 - Reserve for Economic Uncertainties	Allows LEAs to record unrestricted Lottery funds in the Reserve for Economic Uncertainties.
8/2/2011	01	3327				Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	New resource code for General Fund.
8/2/2011	10	3327				Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	New resource code for Special Education Pass-Through Fund.
9/1/2011	01	6512				Special Ed: Mental Health Services	New resource code for General Fund.
9/1/2011	09	6512				Special Ed: Mental Health Services	New resource code for Charter Schools Special Revenue Fund.
9/1/2011	10	6512				Special Ed: Mental Health Services	New resource code for Special Education Pass-Through Fund.
9/1/2011	62	6512				Special Ed: Mental Health Services	New resource code for Charter Schools Enterprise Fund.
12/6/2011	01	3725				Safe and Supportive Schools Programmatic Intervention	New resource code.
1/4/2012	12	6100				Child Development: Child Care Initiative Project (CCIP)	Reopened this resource code.
2/1/2012	09	3327				Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	New resource code for Charter Schools Special Revenue Fund.
2/1/2012	62	3327				Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	New resource code for Charter Schools Enterprise Fund.
3/6/2012	10	3316				Special Ed: IDEA Preschool Accountability Grants, PartB, Sec 619	Allows SELPAs to account for IDEA Preschool Accountability Grants in Fund 10.

2011-12 Changes to SACS Matrix Tables

3/6/2012	01	5320				Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	Allows LEAs that operate a food service program in the General Fund to record federal funding in the General Fund.
3/6/2012	01	5340				Child Nutrition: CCFP - Cash in Lieu of Commodities	Allows LEAs that operate a food service program in the General Fund to record federal funding in the General Fund.
3/6/2012	01	6386				California Partnership Academies: Green and Clean Academies	Opened this resource code for COEs. It was already open for districts.
3/6/2012	09	6386				California Partnership Academies: Green and Clean Academies	Opened this resource code for COEs. It was already open for districts.
3/6/2012	62	6386				California Partnership Academies: Green and Clean Academies	Opened this resource code for COEs. It was already open for districts.

2012-2013 SACS Chart of Accounts (K-12)

LOCAL CODES (EXPENDITURES)	Genl	Charter Schls 09 & 62	Spec Ed pass	Adult	Child Dev	Cafe	Def Maint	Sp Res Other	Sp Res PstEmp Benef	Bldg	Cap'l Fac	SSBF 100% 50/50	Sch Fac	Sp Res Cap Pr	Cap Proj for Bldg Comp	Debt Ser for Bldg Comp	Debt Serv	Rec Enterp	Self Insur.	Retiree Benefits	Found. Priv. Purp Tru	Student Body	LOCAL CODES
State Form:	01	09XX & 62	10	11	12	13	14	17	20	21	25	30	35	40	49	52	56	63	67	71	73	95	
Local Fund:	01	09XX & 62	1010	1111	1212	1313	1414	17XX	2020	21XX	25XX	30XX	35XX	40XX	49XX	52XX	5656	6363	67XX	7171	7373	9595	
1000 CERTIFICATED SALARIES																							
1100		*		*	*																*		1100
1200		*		*	*																*		1200
1300		*		*	*	*															*		1300
1900		*		*	*	*					*										*		1900
2000 CLASSIFIED SALARIES																							
2100		*		*	*																*		2100
2200		*		*	*	*															*		2200
2300		*		*	*	*															*		2300
2400		*		*	*	*															*		2400
2900		*		*	*	*															*		2900
3000 EMPLOYEE BENEFITS																							
3100	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3100
3101	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3101
3102	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3102
3200	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3200
3201	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3201
3202	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3202
3211	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3211
3300	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3300
3313	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3313
3353	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3353
3354	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3354
3355	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3355
3356	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3356
3400	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3400
3401	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3401
3402	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3402
3408	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3408
3409	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3409
3451	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3451
3452	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3452
3453	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3453
3454	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3454
3455	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3455
3456	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3456
3500	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3500
3501	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3501
3502	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3502
3600	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3600
3601	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3601
3602	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3602
3700	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3700
3701	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3701
3702	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3702
3751	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3751
3752	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3752
3800	H	H		H	H	H	H			H	H	H	H	H	H			H	H	H			3800
3801	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3801
3802	*	*		*	*	*	*			*	*	*	*	*	*			*	*	*	*		3802
* = Account may be used. Blank (no entry) = Account may NOT be used.																							

2012-2013 SACS Chart of Accounts (K-12)

LOCAL CODES (EXPENDITURES)	Genl	Charter Schls	Spec Ed	Adult	Child Dev	Cafe	Def Maint	Sp Res Other	Sp Res PstEmp Benef	Bldg	Cap'1 Fac	SSBF 100% 50/50	Sch Fac	Sp Res Cap Pr	Debt Ser forBlded Comp	Debt Ser forBlded Comp	Rec Enterp	Self Insur.	Retiree Benefits	Found. Priv.	Student Body	LOCAL CODES
3900 Other Benefits	H	H	1010	1111	1212	1313	1414	17xx	2020	21xx	25xx	30xx	35xx	40xx	49xx	52xx	6363	67xx	7171	7373	9595	3900
3901 Other Benefits, Certificated	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3901
3902 Other Benefits, Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3902
3951 Life Insurance, Certificated	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3951
3952 Life Insurance, Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3952
3953 Long Term Disability, Certificated	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3953
3954 Long Term Disability, Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3954
3956 Orange County Retirement, Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3956
3957 Annuity Plan, Certificated	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3957
3958 Annuity Plan, Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3958
3961 Cash In-Lieu Certificated	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3961
3962 Cash In-Lieu Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	3962
4000 BOOKS/SUPPLIES																						
4100 Approved Textbooks & Core Materials	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	4100
4200 Books & Other Reference Materials	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	4200
4300 Materials and Supplies	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	4300
4400 NonCapitalized Equipment	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	4400
4700 Food	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	4700
5000 SERVICES/OTHER OPERATING EXPENSES																						
5100 Subagreements for Services	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5100
5200 Travel and Conferences	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5200
5290 Mileage - Non-Taxable	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5290
5298 Mileage-Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5298
5299 Mileage - Taxable	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5299
5300 Dues & Memberships	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5300
5390 Dues & Memberships - Non-Taxable	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5390
5398 Dues & Memberships - Classified	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5398
5399 Dues & Memberships - Certificated	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5399
5400 Insurance	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5400
5440 Pupil Insurance	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5440
5450 Other Insurance	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5450
5500 Operations & Housekeeping Services	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5500
5600 Rls,Leases&Repairs & Non-Capit Imp.	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5600
5710 Transfers of Direct Cost	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5710
5750 Transfers of Direct Cost - Interfund	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5750
5800 Prof./Consulting Serv & Oper. Exp	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5800
5900 Communications	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	5900
6000 CAPITAL OUTLAY																						
6100 Land	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6100
6170 Land Improvements	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6170
6200 Buildings & Improvements of Bldgs	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6200
6300 Bks/Media for New/Major Exp. of Libr	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6300
6400 Equipment	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6400
6500 Equipment Replacement	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6500
6900 Depreciation	*	*		*	*	*	*				*	H	H	H	H	H	H	H	H	H	*	6900
* = Account may be used. Blank (no entry) = Account may NOT be used.																						

2012-2013 SACS Chart of Accounts (K-12)

LOCAL CODES (EXPENDITURES)	Genl	Charter Schls 09 & 62	Spec Ed pass	Adult	Child Dev	Cafe	Def Maint	Sp Res Other	Sp Res PstEmp Benef	Bldg	Cap'l Fac	SSBF 100%/50/50	Sch Fac	Sp Res Cap Pr	CapProj forBldged Comp	Debt Ser forBldged Comp	Rec Enterp	Self Insur.	Retiree Benefits	Found. Priv. PurpTru	Student Body	LOCAL CODES
7000 OTHER OUTGO/DEBT SERVICE/TUITION/TRANSFERS																						
7110	*	0101																				7110
																						7130
7141	*	*		*																		7141
7142	*	*		*																		7142
7143	*	*		*																		7143
7211	*	*	*									*	*	*	*	*						7211
7212	*	*	*									*	*	*	*	*						7212
7213	*	*	*									*	*	*	*	*						7213
7221	*	*	*																			7224
7222	*	*	*																			7225
7223	*	*	*																			7226
7280	*	*	*																			7280
7281	*	*	*																			7281
7282	*	*	*																			7282
7283	*	*	*																			7283
7299	*	*	*									*	*	*	*	*	*	*	*	*		7299
7310	*	*	*																			7310
7350	*	*	*																			7350
7431	*	*	*																			7431
7432	*	*	*																			7432
7433	*	*	*																			7433
7434	*	*	*																			7434
7435	*	*	*																			7435
7436	*	*	*																			7436
7438	*	*	*																			7438
7439	*	*	*																			7439
7611	*	*	*																			7611
7612	*	*	*					*	*													7612
7613	*	*	*					*	*													7613
7614	*	*	*					*	*													7614
7615	*	*	*					*	*													7615
7616	*	*	*					*	*													7616
7619	*	*	*					*	*									*	*	*		7619
7651	*	*	*					*	*									*	*	*		7651
7699	*	*	*					*	*									*	*	*		7699
* = Account may be used. Blank (no entr) = Account may NOT be used.																						

2012-2013 SACS Chart of Accounts (K-12)

LOCAL CODES	State Fund	Local Fund	Genl	Charter Schls	Spec Ed	Adult	Child Dev	Cate	Def Maint	Sp Res Other	Sp Res PstEmp	Bldg	Cap'l Fac	SSBF 100% 50/50	Sch Fac	Sp Res Cap Pr	Cap Pr for Bldg/Comp	Debt Ser for Bldg/Comp	Debt Ser	Rec Enterp	Self Insur	Retiree Benefits	Found Private Trust	Student Body	LOCAL CODES
	09 & 62	09xx & 62	01	09 & 62	10	11	12	13	14	17xx	20	21	25xx	30XX	35xx	40xx	49xx	52xx	56xx	63	67	71	73	95	
8010-8099 REVENUE LIMIT																									
8011	*		*																						8011
8015	*		*																						8015
8019	*		*																						8019
8021	*		*																						8021
8022	*		*																						8022
8029	*		*																						8029
8041	*		*																						8041
8042	*		*																						8042
8043	*		*																						8043
8044	*		*																						8044
8045	*		*																						8045
8047	*		*																						8047
8048	*		*																						8048
8070	*		*																						8070
8081	*		*																						8081
8082	*		*																						8082
8089	*		*																						8089
8091	*		*																						8091
8092	*		*																						8092
8096	*		*																						8096
8097	*		*																						8097
8099	*		*																						8099
8100-8299 FEDERAL REVENUES																									
8110	*		*																						8110
8181	*		*																						8181
8182	*		*																						8182
8220	*		*																						8220
8260	*		*																						8260
8270	*		*																						8270
8280	*		*																						8280
8281	*		*																						8281
8285	*		*																						8285
8287	*		*																						8287
8290	*		*																						8290
8311-8599 OTHER STATE REVENUES																									
8311	*		*																						8311
8319	*		*																						8319
8425	*		*																						8425
8434	*		*																						8434
8520	*		*																						8520
8530	*		*																						8530
8545	*		*																						8545
8550	*		*																						8550
8560	*		*																						8560

* = Account may be used.
Blank (no entry) = Account may NOT be used.

2012-2013 SACS Chart of Accounts (K-12)

LOCAL CODES	Genl	Charter Schls 09 & 62	Spec Ed Pass	Adult	Child Dev	Cate	Def Maint	Sp Res Other	SpRes PstEmp Benef	Bldg	Cap'l Fac	SSBF 100%/50/50	Sch Fac	Sp Res Cap Pr	CapProj forBldd forBldd Comp	Debt Ser Service	Rec Enterp	Self Insur	Retiree Benefits	Found. Private Trust	Student Body	LOCAL CODES
LOCAL CODES	01	09xx & 62	10	11	12	13	14	17	20	21	25	30	35	40xx	49xx	56	63	67	71	73	95	LOCAL CODES
8311-8599 OTHER STATE REVENUES (Continued)																						
8571	01	09xx & 62	10	11	12	13	14	17	20	21	25	30	35	40xx	49xx	56	63	67	71	73	95	8571
8572																						8572
8576	*									*	*											8576
8587	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8587
8590	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8590
8600 OTHER LOCAL REVENUE																						
8611																						8611
8612																						8612
8613																						8613
8614																						8614
8615	*									*	*											8615
8616	*									*	*											8616
8617	*									*	*											8617
8618	*									*	*											8618
8621	*									*	*											8621
8622	*									*	*											8622
8625	*									*	*											8625
8629	*									*	*											8629
8631	*									*	*											8631
8632	*									*	*											8632
8634	*									*	*											8634
8639	*									*	*											8639
8650	*									*	*											8650
8660	*									*	*											8660
8662	*									*	*											8662
8671 Fees - Adult Education	*									*	*											8671
8672	*									*	*											8672
8673	*									*	*											8673
8674	*									*	*											8674
8675	*									*	*											8675
8677	*									*	*											8677
8681	*									*	*											8681
8689	*									*	*											8689
8691	*									*	*											8691
8697	*									*	*											8697
8699	*									*	*											8699
8710	*									*	*											8710
8781	*									*	*											8781
8782	*									*	*											8782
8783	*									*	*											8783
8791	*									*	*											8791
8792	*									*	*											8792
8793	*									*	*											8793
8799	*									*	*											8799
* = Account may be used. Blank (no entry) = Account may NOT be used.																						

2012-2013 SACS Chart of Accounts (K-12)

LOCAL CODES	Genl	Charter Schls	Spec Ed	Adult	Child Dev	Cate	Def Maint	Sp Res Other	SpRes PstEmp Benef	Bldg	Cap'l Fac	SSBF 100% 50/50	Sch Fac	Sp Res Cap Pr	CapProj forBldged Comp	Debt Ser forBldged Comp	Debt Service	Rec Enterp	Self Insur.	Retiree Benefits	Found. Private Trust	Student Body	LOCAL CODES
	01	09 & 62	10	11	12	13	14	17	20	21	25	30	35	40	49	52	56	63	67	71	73	95	
	0101	09xx & 62	1010	1111	1212	1313	1414	17xx	2020	21xx	25xx	30XX	35xx	40xx	49xx	52xx	56xx	6363	67xx	7171	7373	9595	
OTHER LOCAL REVENUE (Continued)																							
8911					*																		8911
8912	*						*		*														8912
8913												*	*										8913
8914	*																						8914
8915							*																8915
8916						*																	8916
8919	*			*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8919
8931	*																						8931
8951										*	*												8951
8953	*									*	*												8953
8961										*	*												8961
8965	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8965
8971	*			*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8971
8972	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8972
8973	*			*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8973
8979	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8979
8980	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8980
8990	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	8990
* = Account may be used. Blank (no entry) = Account may NOT be used.																							
	0101	09 & 62	10	1111	1212	1313	1414	1717	2020	21xx	25xx	30XX	35xx	40xx	49xx	52xx	5656	6363	67xx	7171	7373	9595	
LOCAL CODES																							

2012-2013 SACS Chart of Accounts (K-12)

(GENERAL LEDGER)	Genl	Charter Schls 09 & 62	Spec Ed Pass	Adult	Child Dev	Cafe	Def Maint	Sp Res Other	SpRes PstEmp Benef	Bldg	Cap'l Fac	SSBF 100% 50/50	Sch Fac	Sp Res Cap Pr	CapProj forBlded Comp	DebtSer forBlded Comp	Debt Service	Rec Enterp	Self Insur	Retiree Benefits	Found. Priv. Purp.	Pass Thorough	Student Body	LOCAL CODES
9000 ASSETS, LIABILITIES, FUND BALANCES																								
Cash in County Treasury (Auto)																								9110
Fair Value Adjustment to Cash																								9111
County Treasurer Clearing (OCDE only)																								9115
Cash in Bank(s)																								9120
Revolving Cash Account																								9130
Instant Cash																								9131
Revolving Cash - Administrators																								9132
Cash with a Fiscal Agent/Trust																								9135
Cash Collections/Waiting Deposit																								9140
Investments at Cost																								9150
Accounts Receivable (Manual)																								9205
Accounts Receivable (Automatic)																								9219
Due from State (OCDE only)																								9263
Deposits Paid to Others																								9285
Due from Grantor Governments																								9290
Due from Students/Employees/Agencies																								9295
Due from Other Funds																								9310
Stores																								9320
Stores - Cafeteria Fund Only																								9321
Prepaid Expenditures (Expenses)																								9330
Other Current Assets																								9340
Frozen Assets - TRANS note (OCDE only)																								9342
Frozen Assets - Other																								9343
Mid Month Payroll																								9360
Assets Frozen-Medicare																								9365
FA-Land																								9410
FA-Land Improvements																								9420
Accumulated Depreciation																								9425
FA-Buildings																								9430
Accumulated Depreciation-Building																								9435
FA-Equipment																								9440
Accumulated Depreciation-Equipment																								9445
FA-Work in Progress																								9450
Accounts Payable-Manual																								9510
Deposits Refundable																								9512
Payable to State (OCDE only)																								9513
Advances Payable to State																								9515
Insurance (IBNR) Clms Incurred																								9516
Medicare Payable - Employee Share																								9517
Accounts Payable - Other (Automatic)																								9519
Automatic Year End Payroll Accrual																								9521
Deferred Compensation Liability																								9541
Accrued Summer Pay Liability																								9550
California Sales Tax Liability																								9551
California Use Tax Payable																								9552
State Unemployment Insurance																								9553
Backup Withholding Tax																								9554

Blank (no entry) = Account may NOT be used.
 * = Account may be used.

2012-2013 SACS Chart of Accounts (K-12)

GENERAL LEDGER	Genl	Charter Schls 09 & 62	Spec Ed Pass	Adult	Child Dev	Cafe	Def Maint	Sp Res Other	SpRes PstEmp Benef	Cap'l Bldg	Cap'l Fac	SSBF 100% 50/50	Sch Fac	Sp Res Cap Pr	CapProj forBlded Comp	DebtSer forBlded Comp	Debt Service	Rec Enterp	Self Insur	Retiree Benefits	Found. Priv. Purp.	Pass Through	Student Body	LOCAL CODES
State Form:	0101	09xx & 62	10	11	12	13	14	17	20	21	25	30	35	40xx	49xx	52xx	63xx	67xx	71xx	73	76	95	9570	
Local Fund:	0101	09xx & 62	10	11	12	13	14	17	20	21	25	30	35	40xx	49xx	52xx	63xx	67xx	71xx	73	76	95	9570	
Other Current Liabilities	*																							9580
Long Term Debt (Current Portion)	*																							9580
Due to Grantor Governments	*																							9590
Due to Other Funds	*																						*	9610
Due to Cafeteria Fund	*																						*	9615
Due to Other Agencies	*																						*	9620
Current Loans	*																						*	9640
Current Loans Trans	*																						*	9642
Deferred Revenue	*																						*	9650
LT - General Obligation Bond Payments	*																						*	9661
LT - State School Building Loan																							*	9662
62 Net OPEB Obligations	*																						*	9664
62 LT - Compensated Absences	*																						*	9665
62 LT - COPS Payable	*																						*	9666
62 LT - Capital Lease Agreements	*																						*	9667
62 LT - Lease Revenue Bonds Payable	*																						*	9668
62 LT - Other General Long Term Debt	*																						*	9669
09 Nonspendable Revolving cash	*																						*	9711
09 Nonspendable Stores	*																						*	9712
09 Nonspendable Prepaid Expense	*																						*	9713
All other nonspendable assets	*																						*	9719
Reserve - Encumbrances	*																						*	9720
09 Restricted balance	*																						*	9740
09 Stabilization Arrangements	*																						*	9750
09 Other Commitments	*																						*	9760
09 Other assignments	*																						*	9780
09 Reserve for Economic Uncertainties	*																						*	9789
Unassigned/Unappropriated	*																						*	9790
Beginning Balance	*																						*	9791
Audit Adjustments	*																						*	9793
Other Restatements	*																						*	9795
Capital Assets - Net of related debt budget	*																						*	9796
Restricted Net Assets budget	*																						*	9797
Budgetary Audit Adjustments/Restatements	*																						*	9798
Appropriated Fund Balance	*																						*	9799
Estimated Revenue	*																						*	9810
Estimated Other Financing Sources	*																						*	9815
Appropriations	*																						*	9820
Estimated Other Financing Uses	*																						*	9825
Encumbrances	*																						*	9830
Revenue	*																						*	9840
Other Financing Sources	*																						*	9845
Expenditures	*																						*	9850
Other Financing Uses	*																						*	9855
Suspense Clearing	*																						*	9910
Holding for OCTFU	*																						*	9915
"A" Suspense Clearing	*																						*	9918
"B" Suspense Clearing	*																						*	9919

Legend:
 * = Account may be used.
 Blank (no entry) = Account may NOT be used.

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
1000			ACADEMIC SALARIES
	1100		Instructional Salaries, Regular Salary Schedule
	1200		Non-Instructional Salaries, Regular Salary Schedule
		1202	Administrators and Supervisors
		1208	Other
	1300		Instructional Salaries, Non-Regular Schedule
	1400		Non-Instructional Salaries, Non-Regular Schedule
		1402	Administrators and Supervisors
		1408	Other
2000			CLASSIFIED SALARIES
	2100		Non-Instructional Salaries, Regular Full-Time Schedule
		2102	Administrators and Supervisors
		2108	Other
	2200		Instructional Aides, Regular Full-Time Schedule
		2204	Direct Instruction
		2208	Other
	2300		Non-Instructional Salaries, Non-Regular Full-Time Schedule
		2302	Administrators and Supervisors
		2308	Other
	2400		Instructional Aides, Non-Regular Full-Time Schedule
		2404	Direct Instruction
		2408	Other
3000			EMPLOYEE BENEFITS
	3100		State Teachers Retirement System (STRS)
		3110	Academic Instructors and Instructional Aides
		3120	Classified Employees and Instructional Aides (Non-Instructional)
		3122	Administrators and Supervisors
		3128	Other
		3130	Other Academic Employees (Non-Instructional)
		3132	Administrators and Supervisors
		3138	Other
	3200		Public Employees Retirement System (PERS)
		3210	Academic Instructors and Instructional Aides
		3220	Classified Employees and Instructional Aides (Non-Instructional)
		3222	Administrators and Supervisors
		3228	Other
		3230	Other Academic Employees (Non-Instructional)
		3232	Administrators and Supervisors
		3238	Other
	3300		Old Age/Survivors/Disability Ins. (OASDI)
		3310	Academic Instructors and Instructional Aides
		3320	Classified Employees and Instructional Aides (Non-Instructional)
		3322	Administrators and Supervisors
		3328	Other
		3330	Other Academic Employees (Non-Instructional)
		3332	Administrators and Supervisors
		3338	Other
		3350	OASDI - Medicare Instructional
		3360	OASDI - Medicare Non-Instructional
	3400		Health and Welfare Benefits
		3410	Academic Instructors and Instructional Aides

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
		3420	Classified Employees and Instructional Aides (Non-Instructional)
		3422	Administrators and Supervisors
		3428	Other
		3430	Other Academic Employees (Non-Instructional)
		3432	Administrators and Supervisors
		3438	Other
	3500		State Unemployment Insurance
		3510	Academic Instructors and Instructional Aides
		3520	Classified Employees and Instructional Aides (Non-Instructional)
		3522	Administrators and Supervisors
		3528	Other
		3530	Other Academic Employees (Non-Instructional)
		3532	Administrators and Supervisors
		3538	Other
	3600		Workers' Compensation Insurance
		3610	Academic Instructors and Instructional Aides
		3620	Classified Employees and Instructional Aides (Non-Instructional)
		3622	Administrators and Supervisors
		3628	Other
		3630	Other Academic Employees (Non-Instructional)
		3632	Administrators and Supervisors
		3638	Other
	3700		Local Retirement System
		3710	Academic Instructors and Instructional Aides
		3720	Classified Employees and Instructional Aides (Non-Instructional)
		3722	Administrators and Supervisors
		3728	Other
		3730	Other Academic Employees (Non-Instructional)
		3732	Administrators and Supervisors
		3738	Other
	3900		Other Benefits
		3910	Academic Instructors and Instructional Aides
		3920	Classified Employees and Instructional Aides (Non-Instructional)
		3922	Administrators and Supervisors
		3928	Other
		3930	Other Academic Employees (Non-Instructional)
		3932	Administrators and Supervisors
		3938	Other
4000			SUPPLIES AND MATERIALS (Detail Codes are Optional)
	4100		Textbooks
	4200		Other Books
	4300		Instructional Supplies
	4400		Media Supplies
	4500		Other Supplies
	4600		Non-Instructional Supplies
	4700		Food Supplies
	4900		Other
5000			OTHER OPERATING EXPENSES AND SERVICES
	5100		Personal and Consultant Services
	5200		Travel and Conference Expenses
	5300		Dues and Memberships
	5400		Insurance

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
	5500		Utilities and Housekeeping Services
	5600		Rents,Leases, and Repairs
	5700		Legal, Election, and Audit Expenses
	5800		Other Operating Expenses and Services
		5810	Depreciation
		5820	Postage
		5830	Self-Insurance Claims
	5900		Other
6000			CAPITAL OUTLAY
	6100		Sites and Site Improvements
		6110	Sites
		6120	Site Improvements
	6200		Buildings
	6300		Library Books
	6400		Equipment
		6410	Additional Equipment
		6420	Replacement Equipment
		6430	Equipment Lease Purchase
		6440	Technology-Contract Svcs
7000			OTHER OUTGO
	7100		Debt Retirement
		7130	Bond Redemption
		7140	Bond Interest/Other Charges
	7300		Interfund Transfers Out
	7400		Other Transfers (Dist 92) Intrafund Transfers Out
	7500		Student Financial Aid
	7600		Other Payments to or for Students
	7900		Reserve For Contingencies(Budget Only)
8000			REVENUES
	8100		FEDERAL REVENUE
		8110	Forest Reserve
		8120	Higher Education Act
		8130	Job Training Partnership Act
		8140	Military Personnel Development Contracts
		8150	Student Financial Aid
		8160	Veterans Education
		8170	Vocational and Applied Technology Education Act
		8190	ARRA
		8199	Other Federal Revenue
	8600		STATE REVENUE
		8610	General Apportionments
		8611	Apprenticeship Allowance
		8612	State General Apportionments
		8619	Other General Apportionments
		8620	Categorical Apportionments
		8621	Child Development
		8622	Extended Opportunity Programs and Services (EOPS)
		8623	Disabled Students Programs and Services (DSPS)
		8624	(DIST 90) Cal Works (DIST 92) Temp Assistance for Needy Family
		8625	(DIST 90) TTIP (DIST 92) Cal Works
		8626	(DIST 92) Telecomm Tech Infrastructure
		8629	Other Categorical Apportionments

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
		8650	Categorical Program Allowances
		8651	Community College Construction Act
		8652	Deferred Maintenance and Special Repair Program
		8653	Instructional Improvement Grant
		8659	Other Categorical Program Allowances
		8670	Tax Relief Subventions
		8672	Homeowner's Property Tax Relief
		8673	Timber Yield Tax
		8674	(DIST 92) Trailer Coach Fees
		8679	Other Tax Relief Subventions
		8680	State Non-Tax Revenues
		8681	State Lottery Proceeds
		8682	State Mandated Costs
		8689	Other State Non-Tax Revenues
		8690	Other State Revenues
		8699	Other Miscellaneous State Revenues
	8800		LOCAL REVENUE
		8810	Property Taxes
		8811	Tax Allocation, Secured Roll
		8812	Tax Allocation, Supplemental Roll
		8813	Tax Allocation, Unsecured Roll
		8814	Voted Indebtedness, Secured Roll
		8815	Voted Indebtedness, Unsecured Roll
		8816	Prior Years Taxes
		8817	Educational Revenue Augmentation Fund (ERAF)
		8818	(Dist 90) Redevelopment Property Tax
		8820	Contributions, Gifts, Grants, and Endowments
		8830	Contract Services
		8831	Contract Instructional Services
		8839	All Other Contract Services
		8840	Sales
		8850	Rentals and Leases
		8860	Interest and Investment Income
		8862	Gains and Losses on Investments
		8870	Student Fees/Charges
		8871	Child Development Services
		8872	Community Services Classes
		8873	Dormitory
		8874	Enrollment
		8875	Field Trips and Use of Nondistrict Facilities
		8876	Health Services
		8877	Instr Materials Fees and Sales of Materials
		8878	Insurance
		8879	Student Records
		8880	Nonresident Tuition
		8881	Parking Services and Public Transportation
		8882	Sales of Required Instructional and Other Materials
		8883	Student Center Fee
		8884	Student Representation Fee
		8889	Other Student Fees and Charges
		8890	Other Local Revenue
		8892	(Dist 96) Employer Contributions

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
	8900		OTHER FINANCING SOURCES
		8910	Proceeds of General Fixed Assets
		8911	Compensation for Loss of General Fixed Assets
		8912	Sale of Equipment/Supplies
		8913	Sale of Land/Buildings
		8940	Proceeds of General Long-Term Debt
		8941	Sale of Bonds
		8942	Other General Long-Term Debt
		8980	Incoming Transfers
		8981	Interfund Transfers In
		8982	Other Incoming Transfers
9000			BALANCE SHEET ACCOUNTS
	9100		CASH, INVESTMENTS, AND RECEIVABLES
		9110	Cash In County Treasury (Automatic)
		9111	Fair Value Adjustment to Cash
		9113	Frozen Assets
		9114	(Dist 96) Due from Assoc Student Gov
		9115	Pre-Petition Funds
		9116	(Dist 96) Due from Foundation
		9120	Cash In Bank(s)
		9125	Cash Awaiting Deposit (in Transit)
		9130	Revolving Cash Fund
		9135	Cash With Fiscal Agent/Trustee
		9150	Investments
		9160	Accounts Receivable
		9162	Deposits Receivable
		9163	Receivable From State (OCDE Only)
		9165	Travel Advance Receivable
		9169	Accrued Receivables (Automatic)
		9170	Due From Other Funds
		9180	Student Loan Receivable
		9185	Employee Advances Payable
	9200		INVENTORIES, STORES, AND PREPAID ITEMS
		9210	Stores
		9220	Prepaid Expense
		9225	Travel Advance Receivable
		9230	Mid Month Payroll
	9300		FIXED ASSETS
		9310	Sites
		9320	Site Improvement
		9325	Accumulated Depreciation - Site Improvement
		9330	Buildings
		9335	Accumulated Depreciation - Buildings
		9338	Library Books
		9340	Equipment
		9345	Accumulated Depreciation - Equipment
		9350	Work in Progress
	9400		OTHER DEBITS
		9480	Amount Available in Debt Service Funds
		9485	Amount to be Provided
	9500		LIABILITIES

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
			CURRENT LIABILITIES AND DEFERRED REVENUES
		9510	Accounts Payable
		9511	Misc Accruals Year-End
		9511	(DIST 88) Deposits Refundable
		9512	Deposits Refundable
		9512	(Dist 96) Computer Disposal Payables
		9513	Payable To State (OCDE Only)
		9514	Payable to Employees
		9515	Advances Payable To State
		9516	Insurance Claims Incurred but not Reported (IBNR)
		9517	Medicare Payable - Employee Share
		9518	(DIST 92) Banked LHE
		9519	Accrued Payables (Automatic)
		9520	Due To Other Funds
		9530	Temporary Loans
		9540	Deferred Revenue
		9541	Deferred Compensation Liability
		9545	State Project Account
		9550	Deferred Summer Pay Liability
		9551	Calif. Sales Tax Payable
		9552	Calif. Use Tax Payable
		9554	Back up Withholding Tax
		9555	(Dist 90) & (Dist 96) Calif Non Resident Withhold
	9560		LONG-TERM LIABILITIES
		9561	Bonds Payable (GLTD)
		9562	Revenue Bonds Payable (GLTD)
		9569	Other Long-Term Liabilities
		9571	(Dist 90) Accrued Vacation
	9600		LONG TERM LIABILITIES
		9604	(Dist 92) Deferred Revenue - NonCurrent
		9610	(Dist 96) Reserve for Working Capital
		9620	(Dist 92) Reserve for Encumbrances
		9625	(Dist 92) Reserve for Pre-Encumbrances
		9660	(Dist 92) Post Employment
		9664	(Dist 92) LT Other Post-Retirement Benefits Payable
		9670	(Dist 92) Long Term Liability
		9674	(Dist 92) Deferred Revenue - NonCurrent
		9675	(Dist 92) Notes Payable - NonCurrent
	9700		FUND BALANCE UNRESERVED
		9713	Adjustments to Accounts Receivable
		9714	Adjustments to Accounts Payable
		9715	Audit Adjustments
		9717	Audit Restatements
		9720	Economic Uncertainties
		9730	Designated for Commitments or Other Obligations
		9731	Capital Outlay
		9732	Collective Bargaining Contracts
		9733	Leases and Lease-Purchase
		9734	Personal Services and/or Consulting Contracts
		9739	Other
		9740	Designated for Self-Insurance Programs
		9745	Designated for Payments from Court Orders

COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS 2012-13

MAJOR OBJECT CODE	OBJECT CODE	SUB OBJECT CODES	OBJECT DESCRIPTION
		9750	Designated for Specific Future Purposes
		9751	Capital Outlay
		9752	General Reserve
		9753	Leases and Lease-Purchases
		9754	Personal Services and/or Consultant Contracts
		9755	Revolving Cash Accounts
		9759	Other
		9791	Net Beginning Balance
		9797	Budgetary-Audit Adjustments
		9798	Budgetary-Audit Restatements
		9799	Non-Designated Fund Balance - Unappropriated Surplus Budget
	9800		BUDGETARY/FINANCIAL CONTROL
		9810	Estimated Income
		9820	Appropriations
		9830	Encumbrances
		9835	Pre-Encumbrances (Actual)
		9840	Income
		9841	Abatement Of Income
		9850	Expenditures
		9851	Abatement Of Expenditures
		9860	Investment in General Fixed Assets
	9900		NONOPERATING ACCOUNTS
		9910	Holding
		9918	"A" Payroll Suspense
		9919	"B" Payroll Suspense
		9999	General Ledger Error Account