# Readme for the 2016–17 Unaudited Actual Financial Data

For fiscal year 2016–17, 1761 local educational agencies (LEAs) (992 districts, 711 charter schools, and 58 county offices of education) in California submitted their year‑end unaudited actual (UA) financial data using the standardized account code structure (SACS).

The self-extracting zipped file sacs1617.exe contains two files: this readme file (sacs1617readme.docx) and a Microsoft Access database, sacs1617.mdb. When executed, the files are extracted onto your PC into the default subdirectory C:\1617SACS\Data. (You can change the extract directory.)

For more information related to the SACS financial reporting software, visit the following California Department of Education (CDE) Web page: <http://www.cde.ca.gov/fg/ac/ac/>.

**Notes:**

1. The Charters table includes charter schools’ K–12 average daily attendance (ADA).
2. The K–12 ADA in the LEAs table located within the SACS database do not include ADA for charter schools that filed UA data in their authorizing agency’s General Fund (Fund 01).
3. The county and state totals are located in a separate table: UserGL\_Totals.

## File Layouts for the Access Database

### UserGL

General ledger information submitted by LEAs that have a SACS based accounting system.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Ccode | Text | 2 | County Code |
| Dcode | Text | 5 | District Code |
| SchoolCode | Text | 7 | School Code |
| Fiscalyear | Text | 4 | Fiscal Year |
| Period | Text | 4 | Report Period Identifier ('A') = Unaudited Actual |
| Colcode | Text | 4 | Column Code Identifier ('BA') = Unaudited Actual |
| Account | Text | 19 | SACS Account Code |
| Fund | Text | 2 | SACS Fund Code |
| Resource | Text | 4 | SACS Resource Code |
| Projectyear | Text | 1 | Project Year (for federally funded projects) |
| Goal | Text | 4 | SACS Goal |
| Function | Text | 4 | SACS Function |
| Object | Text | 4 | SACS Object Code |
| Value | Number | Decimal (18,2) | Amount |

### UserGL\_Totals

General ledger information submitted by LEAs that have a SACS based accounting system. Totals are by counties and state. Ccode and Dcode (“999” + Ccode) identify the counties’ subtotals. Ccode of “99” and Dcode of “99999” identify the state totals.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Ccode | Text | 2 | County Code |
| Dcode | Text | 5 | District Code |
| Fiscalyear | Text | 4 | Fiscal Year |
| Period | Text | 4 | Report Period Identifier ('A') = Unaudited Actual |
| Colcode | Text | 4 | Column Code Identifier ('BA') = Unaudited Actual |
| Account | Text | 19 | SACS Account Code |
| Fund | Text | 2 | SACS Fund Code |
| Resource | Text | 4 | SACS Resource Code |
| Projectyear | Text | 1 | Project Year (for federally funded projects) |
| Goal | Text | 4 | SACS Goal |
| Function | Text | 4 | SACS Function |
| Object | Text | 4 | SACS Object Code |
| Value | Number | Decimal (18,2) | Amount |

## Look-up Description Tables

### LEAs

Information on county offices of education, common administrative districts, joint powers agencies, and elementary, high, and unified school districts that filed in SACS for fiscal year 2016–17.

| **Field Name** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Ccode | Text | 2 | County Code |
| Dcode | Text | 5 | District Code |
| Dname | Text | 75 | District Name |
| Dtype | Text | 15 | District Type |
| K12ADA | Number | Double | Average Daily Attendance |

### Fund

SACS Fund codes included in the UserGL data.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Code | Text | 4 | Fund Code ID |
| Title | Text | 250 | Fund Description |

### Resource

SACS Resource codes included in the UserGL data.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Code | Text | 4 | Resource Code ID |
| Title | Text | 250 | Resource Description |

### Goal

SACS Goal codes included in the UserGL data.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Code | Text | 4 | Goal Code ID |
| Title | Text | 250 | Goal Description |

### Function

SACS Function codes included in the UserGL data.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Code | Text | 4 | Function Code ID |
| Title | Text | 250 | Function Description |

### Object

SACS Object codes included in the UserGL data.

| **Field** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Code | Text | 4 | Object Code ID |
| Title | Text | 250 | Object Description |

### Charters

The Charters table contains information about the Charter Schools that filed in SACS, that filed in the Charter School Alternative Form (sometimes referred to as the “Charter Alt Form”), and that did not file year-end unaudited actual financial data for fiscal year 2016–17.

| **Field Name** | **Data Type** | **Width** | **Description** |
| --- | --- | --- | --- |
| Ccode | Text | 2 | County Code |
| Dcode | Text | 5 | District Code |
| SchoolID | Text | 7 | School Code |
| CharterNumber | Text | 10 | Charter Number |
| CharterName | Text | 100 | Charter Name |
| ReportType | Text | 100 | Report Type |
| ReportLevel | Text | 30 | Report Level |
| FundUsed | Text | 30 | Fund Used |
| K12ADA | Number | Double | Average Daily Attendance |

Report Type: Alt Form (533 rows), SACS (711 rows) (total that reported in the Alt Form or SACS: 1244 rows), or Did not report (11 rows).

Report Level: County Office of Education (COE) (41 rows), District (536 rows), School (644 rows), or “State Board” for State Board of Education (23 rows) (total that reported separately by school, including State Board: 667 rows).

Fund Used (if reported in SACS): “62 Charter Enterprise” for Fund 62, Charter Schools Enterprise Fund (331 rows); “09 Charter Spec. Revenue” for Fund 09, Charter Schools Special Revenue Fund 190 rows); or “01 General” for Fund 01, General Fund/County School Service Fund (190 rows).

If you have suggestions for what information we might add that would make your analyses easier to perform, please contact Financial Accountability & Information Services by phone at 916-322-1770 or by e-mail at [sacsinfo@cde.ca.gov](mailto:sacsinfo@cde.ca.gov).

California Department of Education