Year-End Closing Hints & Accrual Review Emails

[Friday, July 31, 2026]

12. Year-End Closing Hint #12 – STRS On-Behalf

Good morning,

Districts are required to record a **STRS On-Behalf** journal entry for **FY 2025-26**.

Use the **STRS On-Behalf 2025-26 Contribution to Book** spreadsheet to determine your district's amount.

STRS On-Behalf 2025-26 Contribution to Book

Journal Entry

Journal Entry	**Resource/Object Coding**
Credit Revenue (Object 8590)	01-7690-0-000-0000-8590-000-0000
Debit Expense (Object 3101)	01-7690-0-1110-1000-3101-000-0000

Charter Schools (Fund 09)

If your district operates a **charter school in Fund 09**:

- Post the **proportionate share** of STRS On-Behalf to **Fund 09** separately.
- **Do not** include the Fund 09 amount in **Fund 01**.
- If your charter is **not listed separately** on the spreadsheet, use the **STRS On-Behalf Worksheet** to calculate the appropriate share for Fund 09.

Additional Resource: Refer to the **2025-26 Unaudited Actuals Presentation**, **Slide 98**, for additional guidance.

If you need assistance with any of the situations above, please contact your Business Services Advisor.