



2019/20

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OF

ACCOUNTS

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S TRUCTURE

SACS COMPONENTS

The Standardized Account Code Structure (SACS) is comprised of 6 fields consisting of 30 digits. Each field is designed to categorize revenues, expenditures, assets, and liabilities by specific groups. The following grid shows the SACS string and the 6 fields within the account string.

FUND (2+1)	RESOURCE PROJ. YR (5+1)	GOAL (5)	FUNCTION (5)	OBJECT (4)	SCHOOL/ LOCATION (7)
XX.X	XXXXXX.X	XXXXXX	XXXXXX	XXXX	XXXXXXXX



FUNDS

Fund – A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It applies to revenue, expenditure, and balance sheet accounts. There is no change to the existing fund structure and definition.



LIST OF FUNDS

General Fund – Unrestricted & Restricted	01.0
Adult Education Fund	11.0
Child Development Fund	12.0
Cafeteria Fund	13.0
Deferred Maintenance Fund	14.0
Building Fund	21.0
Capital Facilities Fund	25.0
State School Building Trust Fund	30.0
School Facilities Fund	35.0
Special Reserve Capital Outlay Fund	40.0
Bond Redemption Fund	51.0
Tax Override Fund	53.0
Self-Insurance Fund	67.0
Foundation Trust Fund	73.0
Warrant/Pass-Through Fund	76.0

RESOURCES

Resource and Project Year – a six-digit field that tracks activities funded with revenues that have financial reporting requirements and/or activities funded with revenues that have restrictions on how funds are to be spent and that distinguishes the activities of those federal projects that span more than one fiscal year. It applies to revenues, expenditures, and balance sheet accounts.

00000.0 - 19990.0	Unrestricted Resources – Local Control Funding Formula
30000.0 - 59990.0	Federal Restricted Resources
60000.0 - 79990.0	State Restricted Resources
80000.0 - 99990.0	Local Restricted Resources



RESOURCE CODES***Unrestricted Resources 00000.0 – 19990.0***

CODE	PROGRAM TITLE
00000.0	General, LCFF – Base Grant
01200.0	9-12 Augmentation
01300.0	K-3 CSR Augmentation
07230.0	Home-to-School Transportation
07240.0	Special Education Transportation
07394.0	TIIG – Targeted Instructional Improvement Grant
08000.0	General, LCFF – Targeted Grant (Supplemental/Concentrated)
11000.0	State Lottery – Restricted for Instructional Use Only
14000.0	EPA (Education Protection Account)

Federal Restricted Resources 30000.0 – 59990.0

CODE	PROGRAM TITLE
30100.0	IASA: Title I Part A
30101.0	IASA: Title I Parent Involvement
30102.0	IASA: Title I Professional Development
30103.0	IASA: Title I School of Choice
30104.0	IASA: Title I Supplemental Education PI
30105.0	IASA: Title I Summer School
30106.0	IASA: Title I Homeless Education
30107.0	IASA: Title I Community Day School
30108.0	IASA: Title I Reserve Current Year
30109.0	IASA: Title I Before & After School
33100.0	Special Education: IDEA Local Assist

RESOURCE CODES
(Continued)

Federal Restricted Resources***30000.0 – 59990.0***

CODE	PROGRAM TITLE
33150.0	Special Education: IDEA Preschool
33200.0	Special Education: PEEP
33270.0	Mental Health
33450.0	Preschool Staff Development
33850.0	Part C, Early Education Programs
34100.0	Rehabilitation
34101.0	Rehabilitation – Student Workers
35500.0	Vocational & Technology Education Act
35550.0	Vocational Program Post Secondary & Adult
39050.0	Adult Ed: Ed/ABE ESL
39130.0	Adult Ed: ASE/GED
39260.0	Adult Ed: EL/Civics Education
40350.0	NCLB: Title II – Teacher Quality
42010.0	Title III Immigrant Education
42030.0	Title III - LEP
53100.0	Child Nutrition-School Program
53140.0	NSLP-Equipment Assistance Grant
58107.0	Promise Grant
56300.0	Homeless Children Education
56400.0	Medi-Cal Billing Option

State Restricted Resources***60000.0 – 79990.0***

CODE	PROGRAM TITLE
60100.0	After School Education & Safety
61050.0	Child Development State Preschool GPRE
61300.0	Child Development Center Based Reserve

RESOURCE CODES
(Continued)

State Restricted Resources***60000.0 – 79990.0***

CODE	PROGRAM TITLE
62250.0	Emergency RP
62500.0	Early Mental Health Initiative
63000.0	Lottery: Instructional Materials
65000.0	Special Education (AB602)
65200.0	Special Education: Project Workability
65350.0	Special Education: Personnel Staff Development

Local Restricted Resources***80000.0 – 99999.0***

CODE	PROGRAM TITLE
81500.0	Routine Restricted Maintenance
90012.0	Compton Young Scholars
90026.0	District Pre-Intern Support
90110.0	Packard Humanities Inst.
90111.0	Education Technology K-12 Vouchers
90130.0	Wilderness
90136.0	WME Foundation
90137.0	Big Lot Inc.
90140.0	K-12 Leadership
90150.0	Food 4 Less
90151.0	Share Our Strength
90160.0	Coke Partnership
90170.0	21 st Century
90176.0	WongDoody Scholarship
90177.0	Back to School – Schools First Credit Union
90190.0	Ahmanson Foundation

RESOURCE CODES
(Continued)**Local Restricted Resources****80000.0 – 99999.0**

CODE	PROGRAM TITLE
90240.0	Emergency Response Crisis Management
90301.0	School Police Fines/Citations
90303.0	Puente Program
90308.0	Solar Cup
90310.0	RETS
90330.0	GREAT
90340.0	Teaching American History
90409.0	Edison International
90410.0	Mayo Garden Renovation Grant
90416.0	Partners for Survival
90502.0	CA Community Foundation – Whaley MS
90504.0	ASCIP
90505.0	Superior Market
90509.0	CSUDH Grant
90525.0	Carlston Family Foundation
90550.0	Community-Based Teen Services
90551.0	Donations – Anderson Elementary
90552.0	Donations – Take Charge of Education
90575.0	Riverside Publishing Company
90595.0	JenniRivera Foundation – Comm
91560.0	Lost Textbook Reimburse & Fees
91581.0	Pupil Records Reimburse & Fees
90611.0	Annenberg Foundation Gift
90612.0	Boeing Grant

GOALS

Goal – this important, five-digit field accumulates costs by instructional goals and objectives. This field provides the framework for charging instructional costs and direct support costs directly to the designated instructional program with the introduction of the Local Control Accountability Plan (LCAP), the district has established five (5) goals for both instructional and non-instructional.

The goal field accumulates expenditures by population setting and/or educational mode. Under goal, costs may be direct instructional costs and direct support costs that may be documented to the benefiting program. Accounting for subject matter under the educational setting is a local option but the code ranges have been defined countywide. The goal code provides the option of an undistributed account 00000 for functions that are not directly assignable to a specific educational setting. These costs may be later distributed through inter-program direct support and indirect support allocations based on acceptable allocation formulas. Revenue may be accumulated under goal. Special Education has been identified by the state as being one goal in which the various funding resources **MUST** be accumulated under goal in order to display all revenues and expenditures that affect that educational activity.

The Standardized Account Code Structure defines the following major program groupings:

		00000	Undistributed
00001	-	79999	Instructional Goals
00001	-	00999	Pre-Kindergarten
10000	-	39999	General Education, K – 12
11000	-	29999	Regular Education, K – 12
31000	-	38000	Other Education
41100	-	46000	Adult Education
47500	-	49999	Supplemental Education K-12
50000	-	59999	Special Education
60000	-	69999	ROCP
71000	-	71999	Non-Agency
	80000	-	99999
			Other Goals
81000			Community Service
85000			Child Care & Dev. Services
86000			County Services to Districts
90000			Other Local Goals

GOAL CODES

Account Range	Account Name	Associations in SACS Function
00000	UNDISTRIBUTED	
	INSTRUCTIONAL PROGRAMS	
00001-09999	General Education Pre – K	39000
00001-00005	<i>General Pre-K Education</i>	10000, 27000, 40000, 41000, 42000, 49000
11101-11105	Regular Education	
11101-11105	Regular Education	10000, 40000, 41000, 42000, 49000
31001-39999	Other Education	
31001-31005	Alternative Schools	10000/40000
32001-32005	Continuation Schools	10000/40000
33001-33005	Independent Study Centers	10000/40000
34001-34005	Opportunity Schools	10000/40000
35501-35505	County Community Schools (COE only)	10000/40000
38001-38005	ROC/P General	10000,40000,41000,42000,49000,50000, 51000, 54000, 59000
41100-47499	General Education Adult	
41101-41105	Regular Adult Education	10000/40000
50010-59999	Special Education	
50011-50015	Special Education, Unspecified. Non – Instructional	various
50501-50505	Regionalize Services	various
50601-50605	Regionalize Services Specialists	Various
57101-57105	Special Education, Infants	11100, 11200, 11300, 11800, 11900, 41000, 42000, 49000
57301-57305	Special Education, Preschool Students	11100, 11200, 11300, 11900, 41000, 42000, 49000
57501-57505	Special Education Age 5 – 22 Severely Disabled	11100, 11200, 11300, 11900, 41000, 42000, 49000
57701-57705	Special Education, Age 5 – 22 Non-severely Disabled	11100, 11200, 11300, 11900, 41000, 42000, 49000
58001-58005	Handicapped Adults	11100, 11200, 11300, 11900, 41000, 42000, 49000
85000-99999	Non – Instructional Programs	
85001-85005	Child Care and Development Services	1000, 50000, 59000

FUNCTIONS

Function - This five-digit field describes activities or services performed to accomplish one or more objectives in the goal field. All expenditures must have a function. The function field relates to our current program and location accounts. It defines the services we provide to our students and community: Direct Instruction or Instruction Support. The Direct Instruction function includes classroom teachers, instructional aides, and items purchased for use by students in the classroom. The Instructional Support functions are all departments that support the services to students. This field applies only to expenditure accounts.

The function describes the activity for which a service or material is acquired. The function classifies expenditures by instructional support activity or direct instructional activity. All expenditure activity must have a function. Function Code 00000 is not an allowable expense transaction. Revenue transactions are not required nor are normally coded to a function activity. The function is the fifteenth through nineteenth character of the account string.



FUNCTION CODES

Account Range	Account Name
00000	Used for revenues and balance sheet transactions
10000	INSTRUCTION
10000	Instruction
10001	Admissions Fieldtrip (Object 5890 only)
10006	Intervention
10016	Retirees
10030-10999	<i>LEA use for Specific Instructional Function</i>
11000-11999	Special Education Instruction
11100	Spec Ed: Separate Classes (Goals – 57100-57700)
11200	Spec Ed: Resource Specialist Instruction (Goals – 57100-57700)
11300	Spec Ed: Supplemental Aids & Services in Regular classroom (Goals – 57100-57700)
11800	Spec Ed: Nonpublic Agencies & Schools (Goals – 57100 -57700)
11900	Spec Ed: Other Spec Instructional Services (Goals – 57100 -57700)
20000	INSTRUCTIONAL RELATED SERVICES
21000	Supervision of Instruction
21300	<i>Curriculum Development</i>
21400	<i>Instructional Staff Development</i>
21500	Coordinated Early Intervening Services (CEIS)
21600	SELPA
24200	Instructional Media, Library, & Technology
24900	Other Instructional Resources
24950	<i>Parent Participation/Parentally Placed Pupils</i>
27000	School Administration
27002	Saturday School
30000	PUPIL SERVICES
31100	Guidance & Social Work
31200	Psychological Services
31210	CEIS – Psychological Services
31300	Attendance
31400	Health Services
31500	Speech Pathology & Audiology
31600	Pupil Testing
31700	Assessment Costs
36000	Pupil Transportation/Home to School only (Transportation Dept. Only)
37000	Food Services
39000	Other Pupil Services: Field Trips, etc. (Goal starting with “0”)

FUNCTION CODES
Continued

Account Range	Account Name
41000	ANCILLARY
41000	<i>School Sponsored Co-curricular</i>
42000	<i>School Sponsored Athletics</i>
60000	ENTERPRISE
70000	GENERAL ADMINISTRATION
71100	<i>Board</i>
71500	<i>Superintendent</i>
71800	<i>Public Information</i>
71900	<i>External Financial Audit – Single Audits</i>
71910	<i>External Financial Audit - Other</i>
72000	Other General Administration
73000	<i>Fiscal Services</i>
73400	<i>Payroll</i>
74000	<i>Personnel/Human Resources</i>
74900	<i>Other Personnel/Human Resources Services</i>
75000	<i>Central Support</i>
75100	<i>Planning, Research, Development, & Evaluation</i>
75300	<i>Purchasing</i>
75400	<i>Warehousing & Distribution</i>
75500	<i>Printing, Publishing, & Duplicating</i>
77000	<i>Data Processing Services</i>
80000	PLANT SERVICES
81000	<i>Plant Maintenance & Operations</i>
81100	<i>Maintenance</i>
82000	<i>Operations</i>
83000	<i>Security</i>
81200	<i>Maintenance & Operations Facilities</i>
85000	Facilities Acquisition & Construction
	<i>Site Costs</i>
	<i>Planning Costs</i>
	<i>Construction Costs</i>
	<i>Test Costs</i>
	<i>Inspection Costs</i>
	<i>Furniture and Equipment</i>

FUNCTION CODES
Continued

Account Range	Account Name
85000	Facilities Acquisition & Construction
	<i>Other Facilities Acquisition & Construction</i>
87000	Facilities Rents and Leases
	Facilities Rents and Leases
90000	OTHER OUTGO
90000	Other Outgo
91000	<i>Debt Service</i>
92000	<i>Transfers Between Agencies</i>
93000	<i>Inter-fund Transfers</i>
94000	<i>Retiree Benefits - Unspecified</i>

OBJECTS

Object – a four-digit field that classifies revenues by general sources and types of expenditures according to types of items purchased or services obtained. This field applies to revenue, expenditures, and balance sheet accounts and is used to generate financial statements. No transaction can be entered without a defined object.



OBJECT CODES

Account Range	Account Name	Association in SACS Function
1000-7999	EXPENDITURES	
1110-1199	Teachers' Salaries (Credentialed)	10000
1110	Teacher Salaries – Full – Time	10000
1120	Teacher Salaries – Part – Time	10000
1130	Teacher Salaries – Hourly/Daily	10000
1160	Teacher Salaries – Substitute	10000
1170	Teacher Salaries – Extra Duty	10000
	Certificated Positions Include:	
	Classroom Teachers	10000
	Coaches (Credentialed)	10000, 41000, 42000
	DIS Teacher	11900
	Detention Hall Teachers	10000
	Extracurricular Activities Stipends	10000, 40000, 41000, 42000
	Home or Hospital Teacher (Not Special Ed)	10000
	Home or Hospital Teacher (Special Ed)	11300, 11900
	Media Center Teacher	10000, 21000
	SDC Teacher	11100
	Speech Teacher (Special Ed)	11900
	Substitute Teacher	10000
	Teacher, Adaptive PE (Special Ed)	11900
	Teacher Assistant (Credential Required)	10000
	Teacher, Credentialed Required	10000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
1170	Teacher, RSP (Special Ed)	11200
	Teacher Stipends	40000
	Television Instructor	10000
	Tutor, Teacher	10000
1210-1299	Pupil Support Salaries (Credentialed)	
1210	Certificated Pupil Support Salaries – Full-Time	Various
	Certificated Pupil Support Salaries – Part-Time	Various
1230	Certificated Pupil Support Salaries – Hourly/Daily	Various
1260	Certificated Pupil Support Salaries – Substitute	Various
1270	Certificated Pupil Support Salaries – Extra Duty	Various
	Certificated Positions Include:	
	Attendance Officers	31300
	Audiologist	31500
	Audiometrist	31500
	Child/Welfare Attendance	31300
	Chiropodist	31400
	Counselors Pupil/Parent	31100
	Dental Hygienist	31400
	Dentist	31400
	Guidance Salary	31100
	Librarians and Assistant Librarians	24200
	Nurse	31400
	Nursing Assistants for IEP	31400
	Oculist	31400

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
1270 (continued)	Oncologist	31400
	Optometrist	31400
	Physical Therapists	31400
	Physical Therapists Assessment for IEP	31400
	Physicians	31400
	Psychiatrist	31400
	Psychologists	31200
	Psychologist Assessment for IEP	31200
	Psychometrist	31200
	Psychotherapist	31200
	School Attendance Officer (SARB)	31300
	Social Worker	31300
	Speech Pathologist	31500
	Welfare/Attendance Salary	31300
1310-1399	Supervisors & Administrators (Credentialed)	
1310	Cert Supervisors & Admin. Salaries – Full-Time	Various
1320	Cert Supervisors & Admin. Salaries – Part-Time	Various
1330	Cert Supervisors & Admin. Salaries – Hourly/Daily	Various
1360	Cert Supervisors & Admin. Salaries – Substitute	Various
1370	Cert Supervisors & Admin. Salaries – Extra Duty	Various
	Certificated Positions Include:	
	Administrative Deans	27000
	Administrative Assistants	72000
	Administrative Assistants – Instructional	21000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
1370 (Continued)	Administrative Assistants – School Level	27000
	Assistant Director of Personnel	74000
	Assistant Principal	27000
	Assistant Superintendent, Admin. Services	72000
	Assistant Superintendent, Business	72000
	Assistant Superintendent, Education	21000
	Assistant Superintendent, Human Resources	74000
	Assistant Superintendent, Administration	72000
	Continuation School Principal	27000
	Coordinator Student Services	31100
	Coordinator Special Education Services	21000
	Curriculum Specialist	21300
	Department Chairs (Full-Time)	27000
	Director Adult/Continuation School Admin	27000
	Director/Instructional Services	21000
	Director Special Education	21000
	Director Student Services	31000
	District Manager of Food Services	37000
	Facilitator – Administration	27000
	Principal	27000
	Superintendent	71500
	Vice Principal	27000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
1910-1999	Other Certificated Salaries (Credentialed)	
1910	Other Certificated Salaries – Full-Time	Various
1920	Other Certificated Salaries – Part-Time	Various
1930	Other Certificated Salaries – Hourly/Daily	Various
1960	Other Certificated Salaries – Substitute	Various
1970	Other Certificated Salaries – Extra Duty	Various
	Certificated Positions Include:	
	Building Capital Facilities Salaries	76000
	Department Chair Stipends	27000
	Mentor Teacher Stipends	21400
2000-2999	Classified Personnel Salaries	
2110-2199	Classified Instructional Aides' Salaries	
2110	Classified Instr. Aide (Full Time)	10000
2120	Classified Instructional Aide – Part-Time (4-6 hrs)	10000
2130	Classified Instructional Aide – Hourly/Daily (3hrs or less)_	10000
	Classified Positions Include:	
	Braille Transcriber	11300
	Bilingual Teacher Aides	10000
	Coaches (Non-Certificated)	10000, 40000
	Game Officials	40000
2170	Classified Extra Duty	1000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
2210-2299	Classified Pupil Support Salaries	
2200	Occupational Therapist	Various
2210	Classified Pupil Support Salaries – Full Time	Various
2220	Classified Pupil Support Salaries – Part-Time	Various
2230	Classified Pupil Support Salaries – Hourly/Daily	Various
2240	Classified Pupil Support Salaries – Overtime	Various
2260	Classified Pupil Support Salaries – Substitute	Various
	Classified Positions Include:	
	Boiler-Room Maintenance Employee	81000/81100
	Campus Gate Guard	83000
	Campus Monitor	81000
	Career Center Assistant	31100
	Carpenter	81000/81100
	Cook (Food Services/Cafeteria)	37000
	Counselor Aides	31100
	Crafts Personnel (Painters, Carpenters, etc)	81000/81100
	Crew Chief/Grounds & Maintenance	81000/81100
	Driver/Warehouseman	75400
	Electrician	81000/81100
	Equipment Operator – Maintenance	81000/81100
	Equipment Repairman	81000/81100
	Film Librarian	24200
	Foreman – Maintenance	81000/81100
	Gardener	81000/82000
	Grounds Person	81000/82000
	Guards	83000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
2260 (Continued)	Health Aides	31400
	Hall Proctors (Security)	83000
	Lead Mechanic – Maintenance	81000/81100
	Library Aide	24200
	Maintenance Employee	81000/81100
	Media Aide	24200
	Painter	81000/82000
	Plumber	81000/82000
	Security Guard	83000
	Stock Clerk/Delivery Person	75400
	Utility Worker	81000/82000
	Warehouseman	75400
2270	Classified Pupil Services – Extra Duty	Various
2310-2399	Classified Supervisors & Administrators	
2310	Class. Supervisors & Admin.	Various
2320	Supervisors Part-Time	Various
2330	Class. Supervisors & Admin.	Various
2340	Class. Supervisors & Admin.	Various
2360	Class. Supervisors & Admin.	Various
	Classified Positions Include:	
	Assistant Superintendent, Business/CAO/CBO	72000
	Director of Maintenance	81000
	Director/Manager of Computer Services	77000
	Director/Manager of Fiscal Services	72000
	Director/Manager of Food Services	37000

OBJECT CODES

(Continued)

Account Range	Account Name	Association in SACS Function
2310-2399 (Continued)	Classified Supervisors & Administrators	
	Director of Maintenance	81000
	Director/Manager of Computer Services	77000
	Director/Manager of Fiscal Services	72000
	Director/Manager of Food Services	37000
	Director/Manager of Human Resources	74000
	Director/Manager of Information Systems	77000
	Director/Manager of Maintenance	81000/81100
	Director/Manager of Operations	81000/81100
	Office Manager	27000/72000
	Supervisor of Maintenance & Operations	81000
	Budget/Financial Analyst	72000
2410-2499	Technical, Clerical, and Office Salaries	
2410	Class. Clerical & Office Salaries – Full-Time	Various
2420	Class. Clerical & Office Salaries – Part-Time	Various
2430	Class. Clerical & Office Salaries –Hourly/Daily	Various
2440	Class. Clerical & Office Salaries – Overtime	Various
2460	Classified Positions Include:	
	Class. Clerical & Office Salaries - Substitute	Various
	Account Clerk	72000
	Account Clerk Special Projects	72000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
2410-2499 (Continued)	Technical, Clerical, and Office Salaries	
	Accountant	72000
	Accounting Assistant	72000
	Accounting Specialist	72000
	Accounting Technician	72000
	Administrative Secretary	72000
	Attendance Analyst (District Administration)	27000
	Attendance Clerk (School Administration)	72000
	Bookkeeper – Food Services	37000
	Budget Specialist	72000
	Business Services Analyst	72000
	Clerical Employee	Various
	Clerk Typist	Various
	Computer Analyst	77000
	Computer Operator	77000
	Research Assistant, Administrative	75100
	School Records Clerk	27000
	School Secretary	27000
	Secretary to the Board	71100
	Secretary to the Superintendent	71500
	Senior Administrative Technician	Various
	Business Services Analyst	72000
	Switchboard Operator	72000
	Technical Services Clerk, Media	24200
	Typist Clerk	Various

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
2910-2999 (Continued)	Other Classified Salaries	
2910	Other Classified Salaries – Full-Time	Various
2920	Other Classified Salaries – Part-Time	Various
2930	Other Classified Salaries – Hourly/Daily	Various
2940	Other Classified Salaries – Overtime	Various
2960	Other Classified Salaries – Substitute	Various
	Classified Positions Include:	
	Human Resources Coordinator	72000/74000
	Baby-sitters (Advisory Committee Meetings)	24900
	Interpreter/Facilitator (Parents/Public)	Various
	Locker Room Aide	82000
	Noon Duty Aides	10000
	Recreation Directors	Various
	Student Workers (Not for instr purpose)	Various
	Professional Experts	Various
3100-3999	Employee Benefits	
3111	STRS for Certificated Positions	Various
3112	STRS for Classified Positions	Various
3211	PERS for Certificated Positions	Various
3212	PERS for Classified Positions	Various
3311	OASDI for Certificated Positions	Various
3312	OASDI for Classified Positions	Various

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
3100-3999 (continued)	Employee Benefits	
3331	Medicare for Certificated	Various
3332	Medicare for Classified	Various
3400	Health & Welfare Benefits (H&W)	
3411	H&W for Certificated Positions	Various
3412	H&W for Classified Positions	Various
3500	SUI – State Unemployment Insurance	
3511	SUI for Certificated Positions	Various
3512	SUI for Classified Positions	Various
3600	W/C – Workers’ Compensation Insurance	
3611	W/C for Certificated Positions	Various
3612	W/C for Classified Positions	Various
3711	OPEB Certificated Retiree Benefits	Various
3712	OPEB Classified Retiree Benefits	Various
3751	OPEB Certificated Active Employees	
3752	OPEB Classified Active Employees	
3900	Cash in Lieu Benefits	
3911	Cash in Lieu for Certificated Positions	Various
3912	Cash in Lieu for Classified Positions	Various

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
3100-3999 (continued)	Employee Benefits	
3921	Golden Handshake for Certificated Positions	Various
3922	Golden Handshake for Classified Positions	Various
3951	Early Retiree for Certificated Positions	Various
3952	Early Retiree for Classified Positions	Various
4110-4199	Approved Textbooks	
4110	Textbooks	10000
	Textbooks, Basic Adopted	10000
	Textbooks, Board Adopted	10000
	Textbooks, State Adopted	10000
	Teacher Textbook Editions	10000
	Teacher Textbook Manuals	10000
	Workbooks when included with Textbooks	
4140	Computerized Textbooks	10000
	Adopted Textbooks provided on CD-ROM	10000
	Supplementary Textbooks on CD-ROM disks	10000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
4210-4299	Books and Other Reference Materials	
4210	Books	
	Books, Administrative	Various
	Books, Bound Periodicals	Various
	Books, Classroom	10000
	Books, Other than Textbooks	Various
	Books, Professional	Various
	Books, Technical Reference for Support Program	Various
	Encyclopedias, filling existing shelves	10000
	Library Books, when filling existing shelves	242000
	Reference Books, for classroom use	10000
	Reference Books, non-classroom use	Various
4240	Computerized Books other than Textbooks	
	Books provided on CD-ROM, Flash Drive	Various
	Classroom Encyclopedias provided on CD-ROM	10000
4310-4399	Materials and Supplies	
4310	Materials	
	Audio Visual Materials for Classroom use	10000
	Audio Visual Materials for Media Centers	24200
	Awards, Students – Supply Items	27000
	Bottled Water	81000/82000
	Calculator, pocket or hand for Classroom use	10000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
4310 (continued)	Materials	
	Charts for Classroom use	10000
	Computer Diskettes, Blank for Classroom	10000
	Diplomas and Graduation Ceremony Supplies	27000
	Documents, Instructional	10000
	Globes used in Classroom	10000
	Graduation Ceremony Supplies	27000
	Instructional Materials/Supplies	10000
	Instructional Media Supplies	24200
	Instructional Supplies	10000
	Inventory Losses/Damages	75400
	Library of Congress Cards	24200
	Magazines used in Classroom	10000
	Maps for Classroom use	10000
	Musical Scores for Classroom use	10000
	Pamphlets used in Classroom	10000
	Periodicals used in Classroom	10000
	Photographs used in Classroom	10000
	Publications used in Classroom	10000
	Recordings used in Classroom	10000
	Slides used in Classroom	10000
	Subscriptions for Classroom use	10000
	Tests for Teachers to Administer	10000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
4310 (Continued)	Materials	
	Transparencies for Classroom use	10000
	Videos for Classroom use	10000
	Workbooks when not included with Textbooks	10000
	Transit Tokens/Tickets	
4340	Computer Software and Related Expenses	
	Office Software Programs	Various
	Student Instruction Software Programs	10000
4350	Office Supplies	
	Administrative Publications, Periodicals	Various
	Awards, Supply Items	Various
	Calculator (pocket or hand for office use)	Various
	Materials for Workshops	Various
	Office Equipment (Less than \$500 unit price)	Various
	Office Supplies	Various
	Office Supplies for School Sites	27000
4351	Food (Other than Cafeteria Fund)	Various
4352	Paper – Reprographics Department (Only)	75500
4353	Ammunition (School Police)	83000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
4354	Uniform & Safety Equipment	
4360	Tires, Fuel, and Oil	
	Fuel for District Maintenance Vehicles	81000/81100
	Fuel for Grounds Equipment	81000/82000
	Oil for District Maintenance Vehicles	81000/81100
	Oil for Grounds Equipment	81000/82000
	Tires for District Maintenance Vehicles	81000/81100
	Tires for Food Service Vehicles	37000
	Tires for Grounds Equipment	81000/82000
4370	Custodial/Operations Supplies	
	Building Cleaning Supplies	81000/82000
	Custodial Supplies	81000/82000
	Floor Wax	81000/82000
	Gardening Supplies	81000/82000
	Mops and Buckets	81000/82000
	Janitorial Supplies	81000/82000
4380	Maintenance Supplies	
	Caret Replacement (Repair)	81000/81100
	Drapery Replacement (Repair)	81000/81100
	Glass Repair – Windows (Buildings)	81000/81100
	Glass Repair – Windows (District Vehicles)	81000/81100
	Light Bulbs	81000/81100
	Maintenance Supplies	81000/81100
	Plumbing Fixtures Repair	81000/81100

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
4380	Maintenance Supplies	
	Repair Parts	81000/81100
	Vehicle Repair Parts	81000/81100
	Computer Parts (ITD only)	
4390	Health Supplies	
	Band-Aids	31400
	Gauze/Bandages	31400
	Sanitary Napkins	31400
	Tongue Depressors	31400
	Thermometers	31400
4400	Non-Capitalized Equipment	
	Equipment (unit price range \$500-\$4,999)	Various
	Filing Cabinets	
	Fax Machines	
	Printers	
4411	Computers	
4412	Computer Carts	
4710-4799	Food, Food Services	
4710	Food Purchases	
	Food for School Breakfast Program	37000
	Food for School Lunch Program	37000
4790	Food Supplies	
	Paper Goods	37000
	Non-Food Items	37000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5000-5499		
5100	Sub agreements for Services Consultants/Independent Contractors Students Only	10000
5210	Mileage	Various
5220	Travel and Conference	
	Airfare	Various
	Car Allowances	Various
	Conference Fees (Employees)	Various
	Workshop Fees (Employees)	Various
	Meals as part of a workshop/meeting	Various
	Parking Fees	Various
	Registration Fees	Various
	Reimbursement for travel/conference expenses	Various
	Taxi, Uber, Lyft, etc. (Car Rentals Unallowable due to risk exposure)	Various
5310	Dues and Membership	Various
5440-5499	Insurance	
5440	Pupil Insurance	
	Pupil Insurance	72000
	Student Accident Insurance	72000
5450	Other Insurance	
	Bond, Fidelity Insurance	72000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5450 (Continued)	Other Insurance	
	Fidelity Bond Premiums	72000
	Fire Insurance	81000
	Fire and Theft Insurance	81000
	Liability Insurance	81000
	Property Liability Insurance	81000
	Vehicle Insurance	81000
	Vehicle Insurance, Food Services	37000
5500-5599	Operation and Housekeeping Services	
5508	Rentals/Chairs/Tables/Tents (Limit: 1 to 2-day Rentals only)	81000-81100
5509	Graduation Rentals	81000-81100
5510	Gas Utility Service	81000/82000
5520	Electricity Utility Service	81000/82000
5530	Water Utility Service	81000/82000
5550	Laundry and Cleaning	
	Cleaning Service for Facility	81000/82000
	Drapery Cleaning	81000/82000
	Dry Cleaning	81000/82000
	Housekeeping Cleaning Services	81000/82000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5550	Laundry and Cleaning	
	Laundry Service for Facility	81000/82000
	Uniform Cleaning	81000/82000
5560	Waste Disposal	
	Dump Charges	81000/82000
	Garbage Service	81000/82000
	Hazardous Waste Disposal	81000/82000
	Trash Hauling Service	81000/82000
	Waste Disposal	81000/82000
5570	Pest Control	
	Exterminator Services	81000/82000
	Pest Control	81000/82000
5590	Other Utilities and Housekeeping Services	81000/82000
5610-5699	Rentals, Leases, and Repairs	
5610	Rentals	
	Building Lease (without option to purchase)	87000
	Building Rental	87000
	Copier Machine Leases (without option to buy)	Various
	Equipment Leases (without option to purchase)	Various
	Equipment Rental	Various
	Leases (without option to purchase facility)	87000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5610 (Continued)	Rentals	
	Portable Classroom Lease (w/out option to buy)	87000
	Portable Classroom Rental	87000
	Postage Machine Rental	72000
5630	Repairs (Non-Employees)	
	Carpenter Repairs	81000/81100
	Carpet Repairs	81000/81100
	Contracts for repairs of buildings, sites, or equip.	81000/81100
	Electrician Repairs	81000/81100
	Equipment Repairs	Various
	Equipment Service Agreements	Various
	Maintenance Agreements	Various
	Painter Repairs	81000/81100
	Plumber Repairs	81000/81100
	Repairs, General	Various
	Typewriter Repairs	Various
	Typewriter Service Agreements	Various
	Computer Maintenance Services	Various
	Computer Repairs	Various
	Computer Maintenance Service Agreements	Various
5710-5799	Direct Costs for Transfer of Services	
5710	Transportation Chargeback	Various
5711	Fuel Chargebacks	
5712	Reprographics Printing Chargeback	

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5710-5799 (Continued)	Direct Costs for Transfer of Services	
5713	Postage Chargebacks	
5714	Fingerprinting Chargeback	
5715	Copier Chargeback	
5716	Food Services	
5717	ITD Surcharge Chargeback	
5751	Other Funds/Fuel Chargeback	
5752	Other Funds/Printing Chargeback	
5753	Other Funds/Postage Chargeback	
5754	Other Funds/Fingerprinting Chargeback	
5756	Other Funds Catering Chargeback	
5757	Other Funds/ITD Surcharge Chargeback	
5800-5899	Other Professional/Consulting Services & Operating Services	
5803	Late Interest Charges, Penalties, Bank Service Charges/Fees	72000
5810	Contracted Services	
	Appraisal or Survey of Sites not purchased	85000
	Appraisal of equipment inventory or existing site	72000
	Audio Visual Media Contracts	24200
	Cable Television Services	Various
	College Televised Courses	10000
	Custodial Contracts	81000/82000
	Equipment Inventory Appraisal Costs	72000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5810 (Continued)	Contracted Services	
	Field Trip-Transportation Services Only (inter-district contracts)	36000
	Film Processing for Classroom use	10000
	Fire Extinguisher, refilling	81000/82000
	Salary Survey Services	74000
	Security Guard Contracts	83000
	Security System, Alarm Monitoring Contracts	83000
	Surveys or Appraisals of Sites not Purchased	85000
	Tuition – Reimbursed to Employees-Board Policy	Various
5811	LACOE Special Ed (JV)	
5812	Outside Printing	Various
5820	Legal, Audit, and Election Costs	
	Assessments	71100/72000
	Attorney Fees	Various
	Audit Expense	71100
	Legal, and Election Costs	71100
	Election Costs	71100
	Legal Judgment Expense	Various
	Judgments	Various
	Mosquito Abatement Assessments	81000
	Notary Bond Renewal Application Fee	Various
	Wee Abatement Assessments	81000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5830	Advertisement	
	Advertising for bids required by law or bond sale	75300
	Advertising for personnel – help wanted ads	74000
	Advertising for public notices and information	71000/71800
	Help wanted ads in newspapers and publications	74000
	Public Notices placed in local papers and publ.	71000/71800
	Radio and Television public notice commercials	71000/71800
5850	Consultants/Independent Contractors (Non-Employees)	
	Computer Internet/Web Specialist	Various
	Computer Curriculum Consultants	Various
	Computer Software Training Consultants	Various
	Audiologist	31400
	Consultants	Various
	Facilitator for Instructional Personnel	21400
	Health Services Professionals	31400
	Hearing Officer – Student Related	31300
	Lecturers (Student Programs)	10000
	Psychologist	31200
	Staff Development Lecturers for Instr. Personnel	21400
	Staff Development Lecturers for Non-Instr Pers	72000/74100
	Tutoring Services	10000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5860	Fingerprints, Physical Exams, X-Rays, and Other Employment Costs	
	Drug Testing	74000
	Fingerprinting	74000
	Physical Exams	74000
	TB Tests	72000/74000
5870	Damages, Claims, and Losses	
	Workers' Compensation Claims (Self-Insured)	60000
	Damages to Personal Property	81000/82000
	Personal Property Reimbursements	81000/82000
5890	Other Services	
	Admission Fees for Students (Fieldtrips)	10001
	Awards to Employees (Other than Cafeteria Fund)	72000/74000
	Awards – Special Individual Recognition	71000/71100
	Credit Card Membership Fees	72000
	Discount Stores Membership Fees	72000
	Fees, Student Participation (Tournament Fees)	41000/42000
	Referees or Other Game Official Payments	40000/42000
	Tournament or Contest Fees	40000/42000
	Underwriter Discount	72000
	Building Inspectors	85000
	Hearing Officer	74000
	Insurance Appraisals	72000
	Inter-Government Fees	Various

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5890 (Continued)	Other Services	72000
	Referees or Other Game Official Payments	40000/42000
	Tournament or Contest Fees	40000/42000
	Underwriter Discount	72000
	Building Inspectors	85000
	Hearing Officer	74000
	Insurance Appraisals	72000
	Inter-Government Fees	Various
	Depreciation Expense – Buildings/Equipment	85000
	Catering with outside vendor	
	Online Web-based Services/Licenses	
5891	Computer/Technology Related Services	
	Computer Program Use/License Fees – Classroom	10000
	Computer Program Use/License Fees – Media Lib	24200
	Computer On-Line Service Fees – Classroom	10000
	Computer On-Line Service Fees – Media Library	24200
	Computer On-Line Service Fees – Career Center	31100
	Web-Based Services	
5893	Transportation Fieldtrips	10000
	Transportation Special Ed	11100
		39000
		41000
		42000
5900-5999	Communications	
5901	ERATE	72000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
5910	Postage	Various
	Refill of Postage Meters	Various
	Delivery Charges for UPS, FedEx, USPS, etc.	Various
	Pager Rental and Service	Various
	Fax Lines	Various
	TV Cable Lines	Various
	Internet Services	Various
	Cellular Phone Service	Various
	Local Phone Service	Various
	Long Distance Phone Service	Various
	Telephone Service Systems	Various
6100-6199	Sites and Improvement of Sites	
6110	Site Purchases	85000
6120	Appraisals on New Sites Purchased	85000
6130	Escrow Costs on New Sites Purchased	85000
6140	Technology Improvements to Sites	85000
6170	Land Improvements	85000
	Site Construction	85000
	Curb Construction	85000
	Driveway Construction	85000
	Grading (Land)	85000
	Landscape Construction	85000
	Parking Lot Construction	85000
	Playground Surfacing	85000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
6170 (Continued)	Land Improvements	85000
	Retaining Walls	85000
	Sidewalks	85000
	Site Construction	85000
	Storm Drain System	85000
	Trees and Shrubs	85000
6175	Relocation Assistance Costs on New Site Purchase	85000
6180	Support Cost on New Site Purchase	85000
6190	Other Costs on New Site Purchases	85000
6201-6299	Buildings & Improvements of Buildings	
6201	Buildings & Improvements of Buildings	85000
6210	Architect Fees on Buildings	85000
6220	Architect Change Orders on Buildings	85000
6230	Plan Check Fees on Buildings	85000
	DSA Plan Check Fees on Buildings	85000
	CDE Plan Check Fees on Buildings	85000
	Energy Analysis Fee on Buildings	85000
6240	Building Improvements for Technology	85000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
6201-6299 (Continued)	Buildings & Improvements of Buildings	
6250	Alterations to Buildings	85000
	Building Alterations	85000
	Building Construction	85000
	Building Remodeling and Renovations	85000
	Building Replacements	85000
	Construction of Buildings	85000
	Remodeling and Renovation of Buildings	85000
	Replacement of Buildings	85000
6260	Building Construction Change Orders	85000
6270	Tests on Buildings and Improvements	85000
6275	Construction Testing on Buildings & Improvements	85000
6201-6299 (Continued)	Buildings & Improvements of Buildings	
6290	Other Costs – Building & Improvements	85000
6310-6399	Books & Media for New School Libraries or Major Expansion of School Libraries	
6310	Books & Media for New School Libraries	24200
6340	Software Media for New School Libraries	24200

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
6400-6499	Equipment (Capitalized > \$5, 000)	
6410	Audio Visual Equipment	Various
	Classroom Equipment	10000
	Equipment	Various
	Film Equipment	Various
	Food Service Equipment	37000
	Furniture	Various
	Musical Instruments	10000/41000
	Office Equipment	Various
	Vehicles (Other than Buses)	Various
6411	Computers & Other Computer Hardware	Various
6440	Software Purchases (Capitalized > \$5, 000)	Various
6490	All Other Equipment	Various
6510-6599	Equipment Replacement	
6510	Equipment Replacement	Various
6540	Capitalized Software Replacement	Various
6550	Computers & Related Hardware Replacement	

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
7000-7999	Other Outgo	
7110-7299	Tuition	Various
7110	Tuition for Instruction – Inter-district Attendance Agreements	90000/92000
7142	Other Tuition & Excess Costs, and/or Deficit Payments to COE	90000/92000
7200-7299	Other Transfers Out	
7211	Transfers of Pass-Through Revenues to District	Various
7221	Transfers of Apportionments to Districts	90000/92000
7281	All Other Transfers to Districts	90000/92000
7300-7399	Direct Support/Indirect Costs Charges	
7310	Indirect Costs Charges Inter-Program	72000
7350	Indirect Costs Charges Inter-Fund	72000
7438	Debt Service Interest	Various
7439	Debt Service Principal	Various
7600-7699	Inter-Fund Transfers Out	
7614	From Bond Interest & Redemption Fund to General Fund	90000/93000
7616	From General fund to Cafeteria Fund	90000/93000
7619	Other Authorized Inter-fund Transfers Out	90000/93000
7632	State Schooling Building Repayment	90000/91000
7633	Bond Repayment	90000/91000
7634	Bond Interest & Other Service Charges	90000/91000
7635	Repayment State School Building Aid	90000/91000

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
7600-7699	Inter-Fund Transfers Out	
7614	From Bond Interest & Redemption Fund to General Fund	90000/93000
7616	From General fund to Cafeteria Fund	90000/93000
7619	Other Authorized Inter-fund Transfers Out	90000/93000
7632	State Schooling Building Repayment	90000/91000
7633	Bond Repayment	90000/91000
7634	Bond Interest & Other Service Charges	90000/91000
7635	Repayment State School Building Aid	90000/91000
7641	Long-Term Loan Repayment	90000/91000
7649	Other Loan Payments	90000/91000
7699	All Other Financing Uses	90000
8000-8099	Local Control Funding Formula (LCFF) Revenue	
8011	State Aid – Current Year	00000
8012	EPA Education Protection Account	00000
8019	Limit State Aid – Prior Year	00000
8021	Homeowners Exemption	00000
8029	Other Subventions/In lieu of Taxes	00000
8041	Secured Tax Rolls	Not Required
8042	Unsecured Tax Rolls	Not Required
8043	Prior Years' Taxes	Not Required
8044	Supplemental Taxes	Not Required
8045	Education Revenue Augmentation Fund (ERAF)	Not Required
8047	Community Redevelopment Funds	Not Required
8048	Penalties and Interest from Delinquent Taxes	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
8000-8099	Local Control Funding Formula (LCFF)	
8082	Other In-Lieu Taxes	Not Required
8096	Transfers to Charter Schools In Lieu of Property Taxes	
8182	Special Education – Discretionary Grants	Not Required
8220	Child Nutrition Programs	Not Required
8281	FEMA	Not Required
8285	Interagency Contracts Between LEAs	Not Required
8287	Pass-Through Revenues from Federal Sources	Not Required
8290	All Other Federal Revenues	Not Required
8300-8599	Other State Revenues	
8311	Other State Apportionments – Current Year	Not Required
8319	Other State Apportionments – Prior Year	Not Required
8425	Year – Round School Incentive	Not Required
8520	Child Nutrition	Not Required
8530	Children’s Center Apportionments	Not Required
8545	School Facilities Apportionments	Not Required
8550	Mandated Costs Reimbursements	Not Required
8560	State Lottery Revenue	Not Required
8571	Voted Indebtedness, Homeowners’ Exemption	Not Required
8572	Voted Indebtedness, Other Subventions/In-Lieu	Not Required
8587	Pass-Through Revenues from State Sources	Not Required
8590	All Other State Revenues	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
8600-8699	Other Local Revenues	
8625	Community Redevelopment Funds	Not Required
8629	Penalties and Interest from Delinquent Taxes	Not Required
8631	Sale of Equipment/Supplies	Not Required
8632	Sales of Publications	Not Required
8639	All Other Sales	Not Required
8650	Leases and Rentals	Not Required
8652	Charter School Lease and Rental	Not Required
8660	Interest	Not Required
8662	Net Increase (Decrease) in the Fair Value of Investments	Not Required
8671	Adult Education Fees	Not Required
8672	Nonresident Student Fees	Not Required
8673	Child Development Parent Fees	Not Required
8674	In-District Premiums/Contributions	Not Required
8675	Transportation Fees from Individuals	Not Required
8677	Interagency Services Between LEAs	Not Required
8681	Mitigation/Developer Fees	Not Required
8682	School Police Training Fees	Not Required
8689	All Other Fees and Contracts	Not Required
8697	Pass-Through Revenues from Local Sources	Not Required
8699	All Other Local Revenues	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
8710-8799	Other Transfers In	
8710	Tuition	
8781	All Other Transfers from Districts	
8782	All Other Transfers from County Offices	
8910-8979	Other Financing Sources	
8916	Inter-Fund Transfers to Cafeteria Fund, From General Fund	Not Required
8919	Other Authorized Inter-Fund Transfers In	Not Required
8951	Proceeds from Sale of Bonds	Not Required
8961	County School Building Aid	Not Required
8971	Proceeds from Certificates of Participation (COPs)	Not Required
8972	Proceeds from Capital Leases	Not Required
8979	All other Financing Sources	Not Required
8980-8999	Contributions	
8980	Contributions from Unrestricted Revenues	Not Required
8990	Contributions fro Restricted Revenues	Not Required
9000-9999	GENERAL LEDGER ACCOUNTS	
9100-9499	Assets	
9110	Cash in County Treasury	Not Required
9120	Cash in Banks	Not Required
9130	Revolving Cash	Not Required
9135	Cash with Fiscal Agents/Trustee	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
9100-9499	Assets	
9150	Investments at Cost	Not Required
9200	Accounts Receivable	Not Required
9310	Due From Other Funds	Not Required
9320	Stores	Not Required
9330	Prepaid Expenditures	Not Required
9340	Other Current Assets	Not Required
9341	Deferred Comp Investment	Not Required
9342	Earned Salary Advanced (ESA)	Not Required
9343	Direct Deposit Receivable	Not Required
9410-9499	Fixed Assets	
9410	Land	Not Required
9420	Improvement of Sites	Not Required
9430	Buildings	Not Required
9435	Accumulated Depreciation – Buildings	Not Required
9440	Equipment	Not Required
9445	Accumulated Depreciation – Equipment	Not Required
9450	Work in Progress	Not Required
9500-9699	Liabilities	Associated Expenditures
9500	Accounts Payable	Not Required
9502	Alternative Retirement Plan	Not Required
9507	Medicare	Not Required
9508	Advanced Earned Income Credit	Not Required
9509	Garnishments	Not Required
9511	Federal Tax Withholding	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
9500-9699	Liabilities	Associated Expenditures
9512	State Tax Withholding	Not Required
9513	OASDI Liability	Not Required
9514	STRS Liability	Not Required
9515	PERS Liability	Not Required
9516	Survivors' Benefits	Not Required
9517	Voluntary Deductions	Not Required
9518	Tax Shelter Annuity	Not Required
9519	Accounts Payable	Not Required
9525	Fringe Benefits Subs – STRS	3111 & 3112
9526	Fringe Benefits Subs – PERS	3211 & 3212
9528	Fringe Benefits Subs – OASDI	3311 & 3312
9529	Fringe Benefits Subs – Medicare	3331 & 3332
9530	Fringe Benefits Subs – H&W	3411 & 3412
9531	Fringe Benefits Subs – SUI	3511 & 3512
9532	Fringe Benefits Subs – W/C	3611 & 3612
9533	PERS Reduction	
9536	Fringe Benefits Subs – Early Retiree	3711 & 3712
9541	Deferred Compensation Liability	Not Required
9542	Accrued Vacation Liability	Not Required
9543	Direct Deposit Payable	Not Required
9551	Sales Tax Payable	Not Required
9552	Use Tax Payable	Not Required
9553	Local Tax Payable	Not Required
9610	Due to other funds	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
9500-9699 (Continued)	Liabilities	Associated Expenditures
9620	Due to Student Groups/Other Agencies	Not Required
9640	Current Loans	Not Required
9650	Unearned Revenues	Not Required
9661	General Obligation Bond Payable	Not Required
9662	State School Building Loan Payable	Not Required
9664	Net OPEB Obligation	Not Required
9665	Compensated Absences Payable	Not Required
9666	Certificates of Participation (COPs) Payable	Not Required
9667	Capital Leases Payable	Not Required
9669	Other General Long-Term Debt	Not Required
9700-9799	FUND BALANCE	
9710-9750	Reserve for Non-Expendable Assets	
9711	Reserve for Revolving Cash	Not Required
9712	Reserve for Stores	Not Required
9713	Reserve for Prepaid Expenditures	Not Required
9720	Reserve for Encumbrances	Not Required
9730	General Reserve	Not Required
9740	Legally Reserve Balance	Not Required

OBJECT CODES
(Continued)

Account Range	Account Name	Association in SACS Function
9760-9799	Fund Balance, Unreserved	
9770	Designated Economic Uncertainties	Not Required
9780	Other Designations	Not Required
9790	Undesignated/Unappropriated	Not Required
9791	Beginning Fund Balance – Adopted Budget	Not Required
9793	Audit Adjustments	Not Required
9795	Other Restatements	Not Required

LOCATIONS

School/Location - a seven-digit field that designates a specific school structure or group of structures, that form a campus as identified in the California Public School Directory. Existing location codes will be amended to adhere to the range values assigned at the State level.

0000000	Undefined (District Wide)
0000000 - 2990000	Elementary Level (Grades K-8)
3000000 - 4990000	Middle/Junior High Level
5000000 - 5990000	Alternative Education
6000000 - 6990000	Other
7000000 - 7990000	Non—school



LIST OF LOCATIONS

CODE	SCHOOL SITE/LOCATION	MAJOR FUNCTION
1280000	Anderson Elementary	Various
1290000	Bunche Elementary	Various
1300000	Bursch Elementary	Various
1320000	Carver Elementary	Various
1330000	Dickison Elementary	Various
1340000	McNair Elementary	Various
1350000	Emerson Elementary	Various
1360000	Foster Elementary	Various
1370000	Jefferson Elementary	Various
1380000	Kelly Elementary	Various
1390000	Clinton Elementary	Various
1400000	Kennedy Elementary	Various
1410000	King Elementary	Various
1420000	Laurel Elementary	Various
1450000	Longfellow Elementary	Various
1460000	McKinley Elementary	Various
1470000	Mayo Elementary	Various
1500000	Roosevelt Elementary	Various
1510000	Rosecrans Elementary	Various
1530000	Tibby Elementary	Various
1550000	Washington Elementary	Various
3200000	Bunche Middle	Various
3210000	Davis Middle	Various
3220000	Enterprise Middle	Various
3230000	Roosevelt Middle	Various
3250000	Walton Middle	Various
3260000	Whaley Middle	Various
3270000	Willowbrook Middle (Transitioning Into Compton Early College HS)	Various
4150000	Centennial High	Various
4160000	Compton High	Various
4170000	Dominguez High	Various
5180000	Tubman High	Various
5190000	Chester Adult School	Various
5810000	Chavez High	Various
5820000	Marshall High	Various

LIST OF LOCATIONS
(Continued)

CODE	SCHOOL SITE/LOCATION	MAJOR FUNCTION
5950000	Community Day School	Various
5951000	Community Day Reserve	Various
5960000	Compton Middle School Opportunity Program	Various
6010000	Summer School	Various
6020000	Saturday School	Various
6030000	ROP	Various
6040000	Performing Arts	Various
6090000	Christian Foundation	Various
6100000	L.A. Adventist	Various
6130000	St. Mathias	Various
6170000	Eko	Various
6180000	First Christian	Various
6200000	Children R Us	Various
6220000	St. Emydius	Various
6230000	Freeman Enrichment	Various
6260000	God's Little Angel	Various
6270000	Multicultural Center	Various
6280000	New Mt. Calvary	Various
6550000	Child Development/Preschool	Various
6570000	Special Projects	Various
6590000	Private School	Various
6870000	Our Lady of Victory	Various
6880000	Queen of Angels	Various
6890000	St. Timothy	Various
6900000	St. Albert The Great	Various
6940000	James Academy	Various
6960000	St. Phillips	Various
6980000	Redeemer	Various
7010000	Superintendent	71500
7020000	Human Resources	74000
7050000	Facilities	81000
7070000	Fiscal Services	72000
7110000	Maintenance	81000
7120000	School Police	83000
7140000	Office of Communication	71800
7150000	Operations	81000/82000

LIST OF LOCATIONS
(Continued)

CODE	SCHOOL SITE/LOCATION	MAJOR FUNCTION
7400000	Board Members	71100
7560000	Mechanic Shop	
7570000	Channel 26 TV Production	71800
7580000	Transportation	36000
7590000	Food Services	37000
7610000	Risk Management	72000
7630000	Special Needs	Various
7650000	Pupil Services	31300
7660000	Research & Evaluation	31600
7680000	Health Services	31400
7690000	Special Programs	41000/42000
7770000	Business Services	72000
7780000	Information Technology	77000
7790000	Personnel Commission	74000
7810000	Warehouse	75400
7820000	Accountability & Compliance	21000
7850000	Purchasing	75300
7880000	Education Services	Various
7881000	Charters Schools Department	
7890000	Secondary Education	Various
7900000	English Language Learners	
7910000	Elementary Ed	
7920000	ASES	
7930000	Wellness Center and Service	
7940000	College & Career Readiness	
7950000	Supplemental Concentration Extension Services Districtwide	
7960000	Child Welfare and Attendance	
7970000	Recognition Committees	
7990000	Districtwide	Various

GLOSSARY

OF TERMINOLOGY



GLOSSARY OF TERMINOLOGY

ADA (Average Daily Attendance)

There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for every 525 hours in the classroom. This is called positive attendance. Continuation, Independent Study and Home Teaching also maintain positive attendance. Attendance is counted every day for the school year and is reported to the California Department of Education three times a year.

Accrual Basis

That method of accounting in which revenue is recorded when earned, even though not yet collected, and expenses are recorded when the liabilities are incurred, even if not yet paid. School districts use a modified accrual basis of accounting.

Apportionment

Allocation of state or federal aid, district taxes, or other moneys among local educational agencies (LEAs) or other governmental units. School district apportionments for the state are calculated and distributed three times a year.

Appropriation

An authorization, granted by the governing board, to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Appropriation for Contingencies

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held in reserve, subject to intrabudget transfer, (i.e., transfer to other specific appropriation accounts as needed during the fiscal year).

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before April 15th. Fiscal or annual ADA is based on the count from July 1st through June 30th. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs, non-public school funding, and hourly programs, which are based on the annual report.

GLOSSARY OF TERMINOLOGY (Continued)

Base Grant

The basic amount of revenue a school district may receive per pupil (ADA) based on grade span to be used as the district determines.

Bond

A certificate containing a written promise to pay a specific sum of money (the face value), at a fixed time in the future (the date of maturity), and specifying interest at a fixed rate, usually payable periodically.

Bond Interest and Redemption Fund

A fund established to pay bond interest and liquidate indebtedness when due and payable.

Bonded Debt Service

Expenses incurred for interest and redemption of bonds.

Bonded Indebtedness

An obligation incurred by the sale of bonds for the acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonds upon approval of two-thirds of the local electorate.

Budget

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Document

The instrument used by the budget-making authority to present its comprehensive financial plan. It includes a balanced statement of revenues and expenditures, as well as other exhibits to report (1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; (2) the estimated condition of the funds at the end of the fiscal period in progress; and (3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial assumptions and proposals contained in the budget document.

GLOSSARY OF TERMINOLOGY (Continued)

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

California Basic Education Skills Test (CBEST)

The California Basic Education Skills Test is required of anyone seeking certification as a teacher. The test measures proficiency in reading, writing, and math.

California High School Exit Exam (CAHSEE)

The State Board of Education approved the CAHSEE in December 2000. In spring 2001 the first test was offered to ninth graders who took it voluntarily. In the 2002-03 school year the CAHSEE will be required for tenth graders. Ninth graders are no longer allowed to test.

Cal-SAFE (California School-Age Families Education) Program

This program is designed to increase the availability of support services to help students in improving their academic and parenting skills and to provide their children with a quality child care and development program

California Technology Assistance Project (CTAP)

Funds to be used to provide a range of technology service, including staff development and technical assistance.

Capital Outlay

Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Categorical Revenues and Expenditures

A variety of funds that are allocated at both state and federal levels for particular categories of students and programs. Restricted funds must be used for the particular category or program for which they were apportioned. Federal and state laws and regulations govern the method of delivery of restricted programs and the general allocation of funds. Although constraints exist on program delivery, there is significant discretion in the resources to be used and the distribution of funds between personnel and non-personnel uses.

GLOSSARY OF TERMINOLOGY (Continued)

Since Special Education requires tremendous resource, it generally encroaches into the unrestricted general fund of the school district. It is usually assumed that the unrestricted general fund will continue to support the Special programs.

Most categorical programs have regulations that define the appropriate use of the approved funds. Within these regulations, direct services, as well as some direct support services, can be funded. There are usually strict controls on the amount of indirect costs chargeable to such projects. It is important that we follow these requirements, as they are monitored by a variety of compliance and fiscal audits.

Certificated Personnel

School employees who hold positions for which a credential is required by the state: teachers, librarians, counselors, nurses, principals, and most central office administrators.

Certificates of Participation (COP)

A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sales agreement).

Chart of Accounts

A list of accounts, systematically arranged, applicable to a specific organization. All account names and numbers are listed in order. Coding is structured to isolate programs, goals, functions, and/or objects of expenditure.

Classified Personnel

School employees who hold positions that do not require a teaching or administrative credential, such as custodians, office personnel, cafeteria workers, maintenance workers, and classroom aides.

Cost-Of-Living Adjustment (COLA)

Two common factors for cost-of-living adjustment are the following: (1) the federal CPI, Consumer Price Index, and (2) the Implicit Price Deflator for state and local agencies.

GLOSSARY OF TERMINOLOGY (Continued)

Concurrently Enrolled

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or classes for adults. Such a student can generate more than one unit of ADA. This practice is carefully monitored by the state.

Contracted Services

Expenses for services rendered under contract by personnel who are not on the payroll of the school system, including all related expenses covered by the contract.

Criteria and Standards

Local district budgets must meet state-adopted financial management standards. County offices monitor local budgets by applying criteria to assure fiscal solvency and accountability.

Deferred Maintenance

Needed repairs of buildings and equipment. Some matching state funds are available to districts that establish a deferred maintenance program to proceed with these repairs.

Deficit

Excess of liabilities over assets.

Deficit Factor

When an appropriation of the State School Fund for Local Control Funding Formula (LCFF) or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit Spending

The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Developer Fees

A charge per square foot on residential and commercial construction that is levied by school districts, with the maximum amount set by law and adjusted for inflation every two years. Proceeds are used for building or renovating schools and for portable classrooms. Proposition 1A establishes limits on developer fees.

GLOSSARY OF TERMINOLOGY (Continued)

Direct Support Charges

Charges to a program from a support program that directly benefits the program charged.

Education Code

The body of law that regulates education in California. Additional regulations affecting education are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

Encumbrances

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Encroachment

Occurs when a program costs more to operate than the income received.

English as a Second Language (ESL)

English as a second language.

English Language Acquisition Program (ELAP)

Designed to improve the English proficiency of California students and prepare them to meet the state content standards.

Enrollment

The number of students registered to attend school.

Expenditures

Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

Fiscal Year

A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning on July 1st and ending on June 30th .

GLOSSARY OF TERMINOLOGY (Continued)

Foster Youth Services

Provide services for displaced students to improve their educational performance and personal achievement, directly benefiting them as well as providing long-range cost savings to the state.

Full-Time Equivalent (FTE) Positions

The ratio of time worked in a part-time position to that of a full-time position.

Fund

The sums of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct fiscal entity.

Gann Spending Limit

A ceiling or limit on each year's appropriation of tax dollars by the state to cities, counties, school districts, and special districts. Originally passed in 1979, it was amended in June 1990 by Proposition 111 to be increased by the change in per capita personal income.

General Fund

The fund used to finance the basic operations of the school district. It is available for any legally authorized purpose of the district.

General Obligation Bonds

Bonds issued by a governmental agency; their repayment is not tied to a specific revenue source. Local school district bonds must be approved by a 2/3 vote of the electorate, while a state bond measure requires only a majority vote.

High Priority Schools Grant Program

To assist the lowest-performing schools in the state in raising student achievement by offering additional resources targeted to student performance.

Income

Revenue and non-revenue receipts. Revenue receipts are additions to assets for which no obligations are incurred. Non-revenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

GLOSSARY OF TERMINOLOGY (Continued)

Indirect Expense and Overhead

Those elements of indirect cost necessary for the operation of the district or for the performance of service which are of such nature that the amount applicable to each accounting unit cannot be separately quantified.

Instructional Materials

State funds for classroom materials, such as textbooks.

Inter-fund Transfers

Money taken from one fund under the control of the governing board and added to another fund under the board's control. Such transfers are neither receipts nor expenditures.

Limited English Proficient (LEP)

Students who do not have the clearly developed English language skills (i.e., comprehension, speaking, reading, and writing) necessary to succeed in the school's regular instructional program. "LEP" includes non-English and limited- English -proficient students. Instructional strategies for these students must comply with Proposition 227, passed in June 1998.

Liabilities

Unpaid legal obligations

Local Control Funding Formula (LCFF)

A finance system, that creates base (by grade span), supplemental and concentration grants. In addition to LCFF, a district may receive state and federal categorical aid, locally approved parcel taxes, and from other local sources such as rents and donations.

Local Control Accountability Plan (LCAP)

The LCAP describes a school district and each of its schools, goals and specific actions needed to achieve those goals for all pupils and each subgroup of pupils identified in Education Code Section 52052, including pupils with disabilities, for each of the state priorities.

Migrant Education Program

To ensure that children of migrant workers have access to the same public education provided to other students.

GLOSSARY OF TERMINOLOGY (Continued)

No Child Left Behind (NCLB)

Title I, Part B: Reading First Funds may be used to select and administer reading assessments and scientifically based programs of reading instruction.

Title I – Grants to Local Educational Agencies, Elementary and Secondary Education Act

Title I helps the following students meet state academic content and performance standards:

- Low-achieving students who attend the highest-poverty schools
- Limited-English-Proficient students
- American Indian students
- Migrant students
- Neglected, delinquent or at-risk children
- Children with disabilities
- Young children who need reading assistance

Title II, Part A: Improving Teacher Quality

A new program combining the Eisenhower Professional Development and federal Class-Size Reduction Programs into one program that focuses on preparing, training, and recruiting high-quality teachers.

Title II, Part D: Education Technology-Enhancing Education through Technology to assist districts in improving student academic achievement through the use of technology in elementary and secondary schools.

Title III: Language Instruction for Limited English Proficient (LEP) Immigrant Students Funds must be used to providing high-quality language instruction educational programs increase the English proficiency of LEP students by.

Title IV, Part A: Safe and Drug-Free Schools and Communities

Program designed to assist schools and communities in having a safe, orderly, and drug-free learning environment.

Title V, Part A: Innovative Programs

Funds are available to support educational reform and improvement efforts and to meet the need of at-risk and high cost students.

Object

As used in an expenditure classification, a term that applies to the article purchased or the service obtained (the "what" in the account code).

GLOSSARY OF TERMINOLOGY (Continued)

Proposition 13

A June 1978 initiative amendment to the California Constitution. Tax rates on secured property are restricted to no more than 1% of "full cash value." Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy new taxes.

Proposition 98 (1988) and Proposition 111 (1990)

Established the current school financing mechanism. State Proposition 98 was designed to guarantee a minimum funding level for each of the 1,000-plus school districts in the state. The finance formula was intended to recognize both enrollment changes and cost inflation in the annual allocation of funds to districts.

The key components of Proposition 98 are as follows: (1) distributing a percentage of the total state budget to education; (2) creating three statistical "tests" for determining annual adjustments to per-pupil allocations; and (3) providing a mechanism (Proposition 111) to reduce funding during poor economic times.

Proposition 227

A June 1998 initiative that limits non-English language instruction for students who are learning English. Proposition 227 permits parents to petition a school to provide instruction in students' native language as well as in English.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Centers/Regional Occupational Programs (ROC/P)

State funding for training in entry-level jobs, job-related counseling, and upgrading skills for student age 16 to 18.

Reserve for Economic Uncertainties

Typically referred to as the district reserve set aside for unforeseen conditions that may arise during the year. The state established a rate of 3% for districts of small to medium size.

Restricted Revenue

Restricted funds are those moneys for which the grantor has imposed some conditions on how the moneys are to be spent.

GLOSSARY OF TERMINOLOGY (Continued)

Revenue

An addition to assets not accompanied by an obligation to perform services or deliver products. The major categories are the following: (1) LCFF: State Income under Proposition 98 formulas. (2) Federal Revenues are categorical funds generated to serve identified student populations.

All federal funds are restricted, with the exception of impact Aid. (3) Other Stat Revenues include most of the state categorical programs and are all restricted except for Mandated Cost reimbursements and State Lottery. (4) Other Local Revenue is minimal; most of these income items are unrestricted, with the exception of voted tax levies, transportation fees, and transfers from other agencies for special education.

Revolving Cash Fund

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Improvement Program (SIP)

School Improvement Program provides categorical funding for sites.

School Library Materials

The objective of the program is to improve and update school library resources, in support of academic standards for all children.

School Safety Programs

Allows schools to initiate and implement a program through peer mediation, education and the training of the school community in conflict resolution.

Special Education

Programs to identify and meet the educational requirements of individuals with exceptional needs. Federal law requires that all these children be provided a free and appropriate education from infancy through age 21.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

**GLOSSARY OF TERMINOLOGY
(Continued)**

Tobacco Use Prevention Education (TUPE)

Designed to reduce youth tobacco use.

Transfer

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to income. Certain budget revisions are often referred to as transfers.

Unappropriated Fund Balance

The portion of a fund balance not designated for specific purposes. All assets and income available for appropriation are credited to the account and General

Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unearned Revenue

Revenue received but unearned in a given period that is set up as a liability to be included as revenue in subsequent periods.

Unencumbered Balance

The portion of an appropriation or allotment not yet expended or obligated.

Unrestricted Funds

Those moneys that are received with no conditions attached.

Waivers

Permission from the State Board of Education or, in some cases, the Superintendent of Public Instruction, to set aside specific provisions of the Education Code upon the request of a school district.