



ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

DESCRIPTION OF THE MASTER CHART OF ACCOUNTS

A list of all the accounts of a local educational agency (LEA) and the numbers or codes assigned to the accounts is called a chart of accounts. The official chart of accounts for LEAs is based on the standardized account code structure (SACS) established by the California Department of Education (CDE).

The chart of accounts is the basis for what accounts may be used when recording a particular transaction. It is a master list of numbers that should be used as a reference in coding all budget expenditures and in interpreting the budget reports.

For Alum Rock Union Elementary School District, the budget coding, also known as account code, consists of thirty-five (35) digits. The numbers are structured in the following order:

QSS STANDARDIZED ACCOUNT CODE STRUCTURE

FD	RESC	PY	OBJECT	SUB-OBJ	GOAL	FUNCTION	COST CTR	LOC	PROG
XXX	XXXX	0	XXXX	00	XXXX	XXXX	0000XX	XXX	XXXX

This account code specifies the major budget source, (Fund), who/where (Location), why (Program), and what (Object/Account) the budget expenditure represents, and how the money will be spent.

For example: Account Code 010-0000-00-4300-0-1110-1000-000000-100-5000 indicates the expenditure will be charged against the General Fund Unrestricted (010) at Ryan (100) using LCAP (5000), for instructional materials and supplies (4300) for a teacher (1000).

Whenever budget or account code is asked, (e.g. purchase order, request for payment, travel approval, etc.), it is referring to this series of numbers.

FUNDS

The budget consists of General Fund subdivided into FUND 01, 05, 06 and 08. Schools should only be using Fund 01 and/or Fund 06 for the day-to-day operating funds of the District.

RESOURCES

The resource field allows LEA's to account separately for activities funded with revenues that have restrictions on how the funds are spent (e.g., ESSA Title I) and for activities funded with revenues that have financial reporting or special accounting requirements (e.g., State Lottery).

OBJECT CODES/ACCOUNTS

In accordance with State mandated classifications, these four digit numbers identify and represent all the goods and services that may be purchased, (e.g. salaries, supplies, equipment, etc). The following are major expense classifications:

- 1000 Certificated Personnel Salaries
- 2000 Classified Personnel Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Services
- 6000 Capital Outlay
- 7000 Other Outgo
- 8000 Revenues

GOALS

The goal field defines an objective or a set of objectives for the local education agency (LEA). Another way to view the goal is to look at the instructional setting or the group of students who are receiving instructional services: regular classes, special education classes, career technical education, adult education, or community service, for example.

FUNCTIONS

The function field represents a general operational area in an LEA and groups together related activities. The function describes the activities or services performed to accomplish a set of objectives or goals. Most LEA's use all of the functions in the process of educating students or organizing the resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function.

COST CENTER

Cost Center is a six digit, locally defined field in which Alum Rock has chosen the last two digits to further identify or specify functions within a Program, Resource, or Location. For Example: Title I funds can be spent in different specific areas. One area helpful to identify separately within Title I is Summer School, which is identified with the Cost Center code of 000010. In this form, we can pull reports related to Summer School expenses, regardless of the Program or Location.

LOCATIONS

This chart identifies the various departments / school sites in the District. Program Managers are responsible for their departments' budget expenditures.

PROGRAMS

Program numbers identify the activities as well as the services provided for the common goal of educating children. These are locally defined for tracking purposes within a resource.

These accounts are broken down to a more detailed classification for more detailed analysis. All Financial reports are based on the Master Chart of Accounts by Fund.

FUNDS

Fund	Description
010	GENERAL FUND UNRESTRICTED
050	MAINTENANCE AND OPERATIONS
060	GENERAL FUND RESTRICTED
080	SPECIAL ED
088	STUDENT BODY
120	CHILD DEVELOPMENT FUND
130	CHILD NUTRITION SERVICES
140	DEFERRED MAINTENANCE
210	BUILDING FUND
250	CAPITAL FACILITIES
300	STATE SCHOOL BLDG FUND
350	CAPITAL SCHOOL FACILITY
400	SPECIAL RESERVE FUND
510	BOND REDEMPTION FUND
530	TAX OVERRIDE FUND
670	SELF INSURANCE FUND

RESOURCES

Resource	Description	Resource	Description
0000	UNRESTRICTED	6225	ERP - WILLIAMS CASE
<i>8210</i>	<i>ASSOCIATED STUDENT BODY</i>	6226	SCHOOL FAC NEEDS ASSESS.
1100	LOTTERY - UNRESTRICTED	6230	CA CLEAN ENERGY – PROP 39
1400	EDUCATION PROTECTION ACT	6300	LOTTERY - INST MATERIALS
3010	TITLE 1 , PART A BASIC GRANT	6500	SPECIAL EDUCATION
3060	MIGRANT ED	6512	SPED PROP 98 MENTAL HEALTH
3182	ESSA SCHOOL IMPROVEMENT CSI	6760	ARTS & MUSIC BLOCK GRANT
<i>3210</i>	<i>ESSER I</i>	7080	SUPPL SCH COUNSELING PROG.
<i>3212</i>	<i>ESSER II</i>	7085	LRNG CMMUTIES FOR SCHOOL LCSSP
<i>3213</i>	<i>ESSER III</i>	7158	WILLIAMS CASE IMF
<i>3214</i>	<i>ESSER III 20% LEARNING LOSS</i>	7294	STAFF DEV MATH & READING
3215	SWD-GEER (CORONA VIRUS RELIEF)	7295	STAFF DEV PRINCIPAL'S TRN
3220	SWD-CRF (PUPILS WITH DISABILITIES)	7311	CLASSIFIED EMPL PROF DEV
3310	SPED BAS LCL ASST ENTITLEMENT	7315	STAFF DEV - SCH DEV PLANS
3311	SPED LCL ASST PRIVATE SCHOOL	7325	STAFF DEV - PRINCIPAL TRN
3315	SPED PRESCHOOL GRANTS	<i>7388</i>	<i>SB117 COVID-19 LEA RSPNSE</i>
3320	SPED PRESCH LCL ENTITLEMENT	7393	PROFESSIONAL DEVELOPMENT
3327	SPED IDEA MENTAL HEALTH	7395	SCH & LIB IMP BLOCK GRANT
3345	SPED PRESCH STF DEV	7396	DISC BLK GRANT - SCH SITE
3771	FRESH FRUIT VEG PROG	7397	DISCRETIONARY BLOCK GRANT
4035	TITLE II IMPR TCHR QUALITY	<i>7420</i>	<i>LEARNING LOSS MIT.STATE</i>
4127	TITLE IV, PART A	<i>7422</i>	<i>IN-PERSON INSTRUCTION</i>
4135	FEDERAL CSR	7425	EXPANDED LEARNING GRANT
4201	TITLE III IMMIGRNT ED PROGRAM	7426	EXPANDED LEARNING GRANT PARA
4203	TITLE III LEP	7510	LOW PERFORMING BLOCK GRNT
5310	CHILD NUTRITION SCHOOL PROG.	7690	STRS ON BEHALF
5320	SUPPER- CAPP	7810	OTHER STATE
5330	SUMMER FOOD SERVICE	8150	ONGOING & MAJOR MAINT
5340	SUPPER- CCFP	9010	OTHER LOCAL
5366	CNS - MEAL SUPPLEMENT	9113	EARLY CHILDHOOD PRGMS
5370	FRESH FRUIT VEG PROGRAM	9501	QSCB SERIES A
5640	MEDI-CAL BILLING	9502	QSCB SERIES B
6010	AFTER SCH ED & SAFETY PROG.	9503	MEASURE J
6011	ASES KIDS CODE GRNT PILOT	9504	MEASURE J- SERIES B
6105	CHILD DEVELOPMENT	9505	MEASURE J- SERIES C
6200	CSR - FACILITY FUNDING	9600	MEASURE I
6230	CA CLEAN ENERGY- PROP 39		

OBJECTS

Object	Description	Object	Description
1100	TEACHER SALARIES	2497	CLERICAL AND OFFICE - WOC
1110	CERT. SALARIES-RESOURCE TCHR	2499	CLERICAL AND OFFICE - OVERTIME
1190	TCHR SALARIES - SUBSTITUTE	2900	OTHER CLASSIFIED SALARIES
1195	TCHR SALARIES-CONTRACTED	2990	OTHER CLASSIFIED-SUBS
1199	TEACHER SAL-OTHR EX DTY	2995	OTHER CLASSIFIED-CONTRACTED
1200	CERT PUPIL SUPPORT SALARIES	2996	OTHER CLASSIFIED-ADDTL TIME
1290	CERT PUPIL SUPPORT - SUBS	2999	OTHER CLASSIFIED - OVERTIME
1295	CERT PUPIL SUPPT-CONTRACTED	3101	STRS-CERTIFICATED POSITIONS
1299	CERT PUPIL SUPPORT - EXTRA DUTY	3102	STRS-CLASSIFIED POSITIONS
1300	CERT SUPERVISORS & ADMIN	3201	PERS-CERTIFICATED POSITIONS
1390	CERT SUPERVISORS & ADMIN- SUBS	3202	PERS-CLASSIFIED POSITIONS
1395	CERT SUPV & ADMIN-CONTRACTED	3301	OASDI/MEDICARE/ALT-CERT
1399	CERT SUPV & ADMIN-EXTRA DUTY	3302	OASDI/MEDICARE/ALT-CLASS
1900	OTHER CERTIFICATED SALARIES	3401	HEALTH ER
1990	OTHER CERTIFICATED - SUBS	3402	HEALTH & WELFARE-CLASSIFIED
1995	OTHER CERTIFICATED-CONTRACTED	3501	SUI-CERTIFICATED
1999	OTHER CERT. - EXTRA DUTY	3502	SUI - CLASSIFIED
2100	INSTRUCTIONAL AIDES SALARIES	3601	WC CERTIFICATED
2190	INSTRUCTIONAL AIDES-SUBS	3602	WC CLASSIFIED
2195	INSTR AIDES-CONTRACTED	3701	RETIREE BENEFITS-CERT
2196	INSTRUCTIONAL AIDE-ADD'L TIME	3702	RETIREE BENEFITS-CLASSIFIED
2197	INSTRUCTIONAL AIDE- WOC	3801	PERS REDUCTION-CERTIFICATED
2199	INSTRUCTIONAL AIDES-OVERTIME	3802	PERS REDUCTION-CLASSIFIED
2200	CLASSIFIED SUPPORT SALARIES	3901	OTHER BENEFITS CERTIFICATED
2290	CLASSIFIED SUPPORT-SUBS	3902	OTHER BENEFITS CLASSIFIED
2295	CLASSIFIED SUPPORT-CONTRACTED	4100	APPVD TEXTBKS CORE MATERIALS
2296	CLASSIFIED SUPPORT-ADDT'L TIME	4200	BOOKS & OTHER REFERENCE MTL
2297	CLASSIFIED SUPPORT- WOC	4300	MATERIALS AND SUPPLIES
2299	CLASSIFIED SUPPORT - OVERTIME	4301	OTHER FOOD SUPPLIES-NON FOOD
2300	CLASS SUPV AND ADMIN SALARIES	4310	TEACHER SUPPLIES
2390	CLASS SUPV AND ADMIN - SUBS	4321	21 ST CENTURY LEARNING
2395	CLASS SUPV & ADMIN-CONTRACTED	4325	FURNITURE
2397	CLASS SUPV & ADMIN - WOC	4340	VEHICLE REPAIR SUPPLIES
2399	CLASS SUPV AND ADMIN-OVERTIME	4345	SOFTWARE
2400	CLERICAL AND OFFICE SALARIES	4350	GASOLINE/FUEL
2490	CLERICAL AND OFFICE - SUBS	4351	OIL
2495	CLERICAL & OFFICE-CONTRACTED	4360	TIRES
2496	CLERICAL AND OFFICE-ADDT'L TIME	4370	PARTS

Object	Description	Object	Description
4380	OTHER TRANSPORTATION SUPPLIES	5712	SPECIAL TEACHER ABATEMENT
4390	SUPPLY-INVENTORY	5714	SUPPLY/COPY COST (PRINT SHOP)
4399	OTHER INSTR MATERIALS	5720	DIRECT COSTS - FIELD TRIP (TRANS)
4400	SUPPLY-INVENTORY(NON-CAP	5740	INTERPROGRAM POSTAGE (WH)
4421	21 ST CENTURY LEARNING	5742	INTER PROGRAM COST - LABOR
4425	FURNITURE (NON-CAP EQUIP)	5745	INTER PROG COST - MAINT
4499	OTHER FIXED ASSET	5750	INTERFUND POSTAGE
4700	FOOD	5751	INTERFUND - LABOR COST
4710	FOOD - SNACK	5754	INTERFUND - COPY CHARGES
4720	FOOD - MILK	5756	INTERFUND - UTILITIES
4790	ADULT SALES TAX	5765	INTERFUND - MAINT GENERAL
5100	SUBAGREEMENTS FOR SERVICE	5766	INTERFUND CAPITAL IMPROVEMENT
5200	TRAVEL AND CONFERENCES	5800	PROF/CONSULT SVC
5210	MILEAGE	5803	PRINTING
5220	RELOCATION EXPENSES	5804	ADVERTISING
5230	ADMIN ALLOWANCE	5805	FINGER PRINTING
5300	DUES AND MEMBERSHIPS	5806	PHYSICAL EXAMS - PRE EMPLOYMENT
5310	PERMIT FEES	5807	TESTING UNDERGROUND TANKS
5400	INSURANCE	5808	OUTDR ED-FLD TRIP-ADMISSION
5440	PUPIL INSURANCE	5809	PUPIL TRANSPORTATION (ASB ONLY)
5450	OTHER INSURANCE	5810	LEGAL EXPENSES
5460	P & L INSURANCE	5811	ELECTION EXPENSES
5500	OPERATION AND HOUSEKEEPING	5812	AUDIT EXPENSES
5520	GAS/ELECTRICITY	5813	COST OF ISSUANCE
5530	WATER	5815	CONTRACTED SERVICES
5540	GARBAGE	5819	CONTRACTED SVCS CHANGE ORDERS
5550	OTHER UTILITIES & HOUSEKEEPING	5820	ADMINISTRATION COST
5560	SEWAGE	5821	21 ST CENTURY LEARNING
5570	LAUNDRY/DRY CLEANING	5825	INTEREST ON LOANS
5600	RENTALS, LEASES AND REPAIRS	5835	BUS TRANS NON ARUSD
5610	RENTAL & LEASES-OTHR CONTRACTS	5840	SURVEYS
5620	MAINT-CONTRACT/SRVCE AGRMNTS	5846	LICENSING AGREEMENTS
5625	FURNITURE COPIER MAINT	5850	DEPRECIATION EXPENSE
5630	RENTALS OF PORTABLE CLASS	5870	SECURITY SERVICES
5640	EQUIPMENT RENTALS	5880	INSPECTIONS
5650	PREVENTIVE EQUIP MAINTENANCE	5890	LAB TESTS
5651	OVERAGES	5895	ASSESSMENT AND FEES
5660	REPAIR OF EQUIPMENT	5896	DATA PROCESSING FEES
5670	SCHOOL BUILDING REPAIR	5900	COMMUNICATIONS
5700	DIR COST INTRPROG/INTRFND	5910	TELEPHONE
5710	DIRECT COSTS FOR TRANSFER	5911	TELEPHONE E-RATE

Object	Description	Object	Description
5920	CELLULAR	6430	FOOD SERVICES EQUIPMENT
5930	INTERNET	6435	NON FOOD ASSISTANCE EQUIP
5940	POSTAGE	6439	DEPRECIATION - EQUIPMENT
6100	LAND	6440	PUPIL TRANSPORTATION EQUIP
6110	PURCHASE OF SITE	6445	SOFTWARE- CAPITAL ASSET
6120	APPRAISALS	6450	DESKS, CHAIRS, FURNITURE
6130	ESCROW COSTS	6460	COMPUTER/PERIPHERAL
6140	SURVEYS	6490	OTHER EQUIPMENT
6150	SUPPORT COSTS	6491	TELEPHONE EQUIPMENT
6155	RELOCATION ASSISTANCE	6495	SMALL EQUIPMENT - UNDER 200
6160	OTHER COSTS	6500	EQUIPMENT REPLACEMENT
6170	SITES AND IMPROVEMENT	7130	STATE SPEC SCHOOLS
6179	SITE AND IMPRVMT CHANGE ORDER	7142	EXCESS COSTS
6200	BUILDING & IMPROVEMENT	7300	TRANS OF INDIRECT COSTS
6210	ARCHITECT FEES	7310	INDIRECT COSTS
6211	ARCHITECT REIMBURSABLES	7351	OTHER AUTH INTERFND TRNS
6219	ARCHITECT FEES CHANGE ORD	7438	DEBT SERVICE INTEREST
6220	DSA PLAN CHECK FEES	7439	DEBT SERVICE PAYMENT
6230	CDE PLAN CHECK FEES	7619	OTHER AUTH INTERFUND TRAN
6235	ENERGY ANALYSIS FEE	8011	LCFF
6240	PRELIMINARY TESTS	8012	EDUCATION PROTECTION ACT
6245	ADMINISTRATIVE COSTS	8015	CHARTER SCHOOL STATE AID
6250	OTHER COSTS - PLANNING	8019	LCFF-PY ADJ
6259	OTHER COSTS - CHANGE ORDER	8020	TAX RELIEF SUBVENTIONS
6270	PERMANENT CONSTRUCTION	8021	HOPTR
6271	RELOCATABLE PURCHASE	8022	TIMBER YIELD TAX
6272	RELOCATABLE PURCHASE CHANGE ORDER	8029	OTHER SUBVENTIONS IN-LIEU OF
6273	RELOCATABLE CONSTRUCTION	8030	TRAILER COACH FEES
6274	OTHER CONSTRUCTION	8041	SECURED ROLLS TAX
6275	CONSTRUCTION MANAGEMENT	8042	UNSECURED ROLL TAXES
6276	INTERIM HOUSING	8043	PRIOR YEARS' TAXES
6279	PERM CONST CHANGE ORDER	8044	SUPPLEMENTAL TAXES
6280	CONST. SPECIAL INSPECTION	8045	EDUCATION REV AUGMENTATION
6289	CONST TEST CHANGE ORDER	8096	TRF TO CHARTER SCHL IN LIEU OF
6290	INSPECTION	8097	PROPERTY TAXES TRANSFERS
6299	INSPECTION CHANGE ORDER	8100	FEDERAL REVENUE
6300	BOOKS & MEDIA NEW SCHOOL	8110	MAINTENANCE AND OPERATIONS
6310	SCHOOL LIBRARY BKS - EXPANSION	8181	SP ED ENTITLEMENT PER UDC
6400	EQUIPMENT	8182	SP EDN - DISCRETION GRANT
6410	AUDIO VISUAL EQUIPMENT	8189	PY SP ED DISCRETION GRANT ADJ
6420	LIBRARY EQUIPMENT	8220	CHILD NUTRITION PROGRAMS

Object	Description	Object	Description
8229	PY ADJ-CHILD NUTRITION	8673	CHILD DEVELOPMENT PARENT
8281	FEMA	8674	IN-DIST PREMIUM/CONTRIBUT
8290	ALL OTHER FEDERAL REVENUE	8675	TRANSP FEES FROM INDIVIUALS
8299	C/O OTHER FEDERAL REVENUE	8677	INTERAGENCY SVCS BETWEEN LEAs
8300	OTHER STATE REVENUE	8679	INSURANCE RECOVERY
8311	OTHER STATE APPORTMNTS-CURRENT	8681	MITIGATION/DEVELOPER FEES
8319	PY ADJUSTMENT SPECL APPORT	8689	ALL OTHER FEES AND CONTRACTS
8434	CLASS SIZE REDUCTION, K-3	8697	ASB MISCELLANEOUS INCOME
8439	PY CSR APPORTIONMENT ADJ	8698	ASB TALLY SHEETS
8520	CHILD NUTRITION	8699	ALL OTHER LOCAL REVENUE
8529	PY APPORTIONMENT ADJ	8781	OTHER TRANS IN FM/DIS/CH
8530	CHILD DEV APPORTIONMENT	8791	TRANS OF APPORT FROM DISTRICT
8539	PY APPORTIONMENT ADJ	8792	TRANS OF APPORTION FROM COE
8540	DEFERRED MAINT ALLOCATION	8793	TRANS OF APPORTION FROM JPA
8545	SCHOOL FACILITY APPORT	8799	OTHER TRANS IN FROM ALL OTHERS
8549	PY APPORTIONMENT ADJ	8810	BEGINNING BALANCE
8550	MANDATED COST REIMBURSE	8911	TO CHILD DEV FND FROM GEN
8560	STATE LOTTERY REVENUE	8912	BETWEEN GEN FUND & SP ED
8569	PY ADJUSTMENT-STATE LOTTERY	8913	TO SSBF/CSFF FR ALL OTHR FUNDS
8571	VOTED INDEBT LEV HOMEOWNER	8915	DM FND FR GEN,SPEC RES, & BLDG
8575	OTHER REST LEV HOMEOWNERS	8916	TO CAFE FUND FROM GENERAL FUND
8587	PASS THRU REV FM STATE SOURCES	8919	OTHER AUTH INTERFUND TRANS IN
8590	ALL OTHER STATE REVENUES	8930	ALL OTHER FINANCING SOURCES
8599	C/O OTHER STATE REVENUES	8935	SCHOOL FACILITIES APPORT
8600	OTHER LOCAL REVENUE	8951	PROCEEDS FROM SALE OF BONDS
8611	VOTED INDEBT LEV SECURED	8953	PROCEEDS FR SALE/LEASE PURCHASE
8612	VOTED INDEBT LEV UNSECURED	8971	PROCEEDS FROM CERT OF PARTIC
8613	VOTED INDEBT LEV PRIOR YEAR	8972	PROCEEDS FROM CAPITAL LEASES
8614	VOTED INDEBT LEV SUPP	8979	ALL OTHER FINANCING SOURCES
8615	OTHER REST LEV SECURED ROLL	8980	CONTR FROM UNRESTRICTED REVENUES
8616	OTHER REST LEV UNSECURED ROLL	8990	CONTR FROM RESTRICTED REVENUES
8617	OTHER REST LEV PRIOR YEAR TAX	8992	MISCELLANEOUS CONTRIBUTIONS
8618	OTHER REST LEV SUPP TAX	9110	CASH IN COUNTY TREASURY
8621	PARCEL TAX	9111	FV ADJ TO CASH IN COUNTY
8631	SALE OF EQUIP AND SUPPLIES	9112	CASH-TRANS REPAYMENT
8634	FOOD SERVICES SALES	9120	CASH IN BANKS
8635	STUDENT BODY SALES	9130	REVOLVING CASH ACCOUNT
8639	ALL OTHER SALES	9135	CASH WITH FISCAL AGENT
8650	LEASES AND RENTALS	9140	CASH COLLECTIONS AWAITING
8660	INTEREST	9150	INVESTMENTS
8662	NET INCREASE/DECREASE FVI	9200	ACCOUNTS RECEIVABLE

Object	Description	Object	Description
9201	A/R REVENUE LIMIT	9720	RESERVE FOR ENCUMBRANCES
9202	A/R SPECIAL EDUCATION	9770	DESIGNATED FOR ECON UNCER
9208	A/R INTEREST	9790	UNDESIGNATED/UNAPPROPRIATED
9209	A/R YEAR END ACCRUALS	9791	BEGINNING FUND BALANCE
9290	DUE FROM GRANTOR GOVTS	9793	AUDIT ADJUSTMENTS
9310	DUE FROM OTHER FUNDS	9795	OTHER RESTATEMENTS
9320	STORES INVENTORY	9830	ENCUMBRANCES
9330	PREPAID EXPENDITURES	9840	REVENUE -CONTROL
9340	OTHER CURRENT ASSETS	9850	EXPENDITURES- CONTROL
9410	LAND	9919	RETIREMENT IN LIEU OF OASDI
9420	IMPROVEMENT OF SITES	9920	CERTIFICATED RETIREMENT-STRS
9430	BUILDINGS	9921	NON-CERTIFICATED RET-PERS
9435	ACCUMULATED DEPRECIATION-	9923	OASDI
9440	EQUIPMENT	9924	MANDATED MEDICARE COVERAGE
9445	ACCUMULATED DEPRECIATION-	9925	FEDERAL WITHHOLDING TAX
9450	WORK IN PROGRESS	9927	STATE WITHHOLDING TAX
9500	A/P CURRENT	9928	STATE DISABILITY INSURANCE
9510	ACCOUNTS PAYABLE	9931	WORKERS COMPENSATION
9512	A/P – USE TAX	9932	GARNISHMENTS
9516	ACCOUNTS PAYABLE- MANUAL	9933	DEFERRED PAY
9519	A/P-UNEMPLOYMENT INSURANCE	9934	PAYROLL CONTROL ACCOUNT
9521	A/P MEDICARE	9935	TAX SHELTER ANNUITIES
9590	DUE TO GRANTOR GOVTS	9940	VISION INSURANCE
9610	DUE TO OTHER FUNDS	9941	DENTAL INSURANCE
9640	CURRENT LOANS	9942	MEDICAL INSURANCE
9650	UNEARNED REVENUE	9944	OTHER INSURANCE
9669	OTHER LONG TERM LIABILITIES	9945	DUES
9710	RESERVED FOR WORKING CAPITAL	9950	VOLUNTARY DEDUCTION
9711	RESERVED FOR REVOLVING CASH	9970	LOST OR STOLEN RE-ISSUE
9719	RESERVE FOR ALL OTHERS	9999	H&W BENEFIT MAPPING ERROR

GOALS

Goal	Description
0000	UNDESTRIBUTED
0001	GENERAL ED- PRE-K
1110	REGULAR ED K-12
3300	INDEPENDENT STUDY CENTERS
4760	BILINGUAL
4850	MIGRANT ED
5001	SPECIAL EDUCATION
5060	REGIONALIZED PROG SPECIAL
5750	SPED SEVERLY DISABLED
5770	SPED NONSEVERLY DISABLES
7210	COMMUNITY SERVICES
8100	COMMUNITY SERVICES
8500	CHILD CARE SERVICES
9000	OTHER LOCAL GOALS

FUNCTIONS

Function	Description	Function	Description
1000	INSTRUCTION	3700	FOOD SERVICES
1100	SPECIAL ED INSTRUCTION	3900	OTHER PUPIL SERVICES
1110	SPED SEPARATE CLASSES	4000	ANCILLARY SERVICES
1120	SPED: RESOURCE SPECIALIST	5000	COMMUNITY SERVICES
1130	SPED AIDS & SERV. REG CLA	6000	ENTERPRISE
1180	SPED NPA/S	7100	BOARD & SUPERINTENDENT
1190	SPED OTHER SERVICES	7200	OTHER GENERAL ADMIN
2100	INSTRUC SUPERV & ADMIN	7210	INDIRECT COST TRANSFERS
2420	INSTRUC LIBR MEDIA & TECH	7700	CENTRALIZED DATA PROCESSI
2490	OTHER INSTRUC RESOURCES	7770	DATA PROCESSING
2495	PARENT PARTICIPATION	8100	PLANT MAINT & OPS
2700	SCHOOL ADMINISTRATION	8200	OPERATIONS
3110	GUIDANCE & COUNSELING	8500	FAC. ACQUISITION & CONTRS
3120	PSYCH SERVICES	8700	FACILITIES RENTALS & LEAS
3130	ATTENDANCE & SOCIAL WORK	9000	OTHER OUTGO
3140	HEALTH SERVICES	9100	DEBT SERVICE
3160	PUPIL TESTING SERVICES	9200	TRANSFER BETWEEN AGENCIES
3600	PUPIL TRANSPORTATION	9300	INTERFUND TRANSFERS

COST CENTER

Cost Center	Description
000000	N/A
000010	SUMMER SCHOOL
000011	DISTANCE LEARNING SUMMER
000020	EXTENDED DAY
000030	PRIVATE SCHOOLS
000031	MOST HOLY TRINITY
000032	ST. JOHN VIANNEY
000033	ST. PATRICK
000040	HOMELESS
000050	EARLY LEARNING
000051	EARLY LEARNING SUMMER
000060	OVERNIGHT SCIENCE CAMP
000070	SOCIAL, EMOTIONAL LEARNING (SEL)

LOCATIONS

Location	Description	Location	Description
010	CURETON	310	MUSIC
020	LINDA VISTA	320	RUSSO/MCENTEE
030	LYNDALE	340	STUDENT SERVICES
040	MCCOLLAM	360	STATE & FEDERAL
060	CHAVEZ	380	SPECIAL EDUCATION
061	SOCIAL EMOTIONAL LEARNING	395	ASSES. & ACCOUNTABILITY
065	EARLY LEARNING CENTER	400	SUPPORT SERVICES
080	HUBBARD	401	CLEARING
100	RYAN	430	FISCAL SERVICES
120	APTITUD	431	PURCHASING
140	ARBUCKLE	432	PAYROLL
150	DORSA	433	WAREHOUSE
160	PAINTER	434	PRINTSHOP
170	SHEPPARD	450	FACILITIES/PLANNING
180	MEYER	460	TECHNOLOGY SERVICES
200	CASELL	470	TRANSPORTATION SERVICES
240	SAN ANTONIO	480	CHILD NUTRITION SERVICES
250	GEORGE	600	HUMAN RESOURCES
260	OCALA	700	BOARD OF TRUSTEES
270	LUCHA	701	BOARD OF TRUSTEES-CLERK
280	ADELANTE	702	BOARD OF TRUSTEES-BD MEMBR
281	ADELANTE- PRESCHOOL-CSPP	703	BOARD OF TRUSTEES-BD MEMBR
285	ADELANTE II	704	BOARD OF TRUSTEES-PRESIDENT
286	ADELANTE II-PRESCHOOL-CSPP	705	BOARD OF TRUSTEES-VP
290	RENAISSANCE	710	SUPERINTENDENT
295	RENAISSANCE II	997	PARCEL TAX
300	EDUCATIONAL SVCS	998	EPA
305	CURR & INSTR	999	HOLDING

PROGRAMS

Program	Description	Program	Description
0502	ASB FUNDRAISING	2130	ECO-LAB
0520	ASB YEARBOOK	2149	U.S. SOCCER / TARGET
0540	ASB PHYSICAL EDUCATION	2161	HUGH STUART- APTITUD
0560	ASB GRADUATION	2162	D4 CITY OF SAN JOSE - PAINTER
0573	ASB MESA	2600	NOON DUTY SUPERVISION
0620	ASB HOLDING ACCT	2660	SP ED RSP
0630	ASB MUSIC	2670	SP ED PROGRAM SPECIALIST
1000	GENERAL EDUCATION	2690	SPED IDEA PRESCH REG SRV
1010	STATE LOTTERY	2850	SCHOOL ADMIN-DIRECT SUPPO
1040	ELEMENTARY - REGULAR ED	2851	LOTTERY- SCHL ADMIN - DIRECT
1050	MIDDLE - REGULAR ED	2870	ALT TEACHER CREDENTIAL
1070	LOTTERY INST MATERIALS	2871	INTERN DONATION- BERRYESSA
1085	MAA REIMBURSEMENT	2872	TCHR RECR & STUDENT PROGR
1095	PARCEL TAX	3182	ESSA SCHOOL IMPRVMNT CSI
1100	ASSES. & ACCOUNTABILITY	3210	PS-GUIDANCE COUNS
1140	INSTRUCTIONAL SUPPORT	3211	PS-PSYCHOLOGY
1141	LOTTERY – C&I	3215	EXCESS STUDENTS STIPEND
1150	CSR OPER K-3	3220	STUDENT SERVICES
1190	IASA-TITLE I	3230	PS-HEALTH SERVICES
1300	SPED IDEA BSCENT PL94-142	3270	CONTRIB TO TRANS HOME-SCH
1311	SPED IDEA PRESCH STF DEVELOP	3271	CONTRIB TO TRANS SPED
1331	SPED BASIC PRESCHOOL	3327	SPED IDEA MENTAL HEALTH
1386	ASES	3500	IEP MEETINGS
1400	EDUCATION PROTECTION ACT	3700	FOOD SERVICES
1461	TITLE II TEACHER QUALITY	3720	CNS - BREAKFAST
1521	TITLE III LEP	3730	CNS - BRUNCH
1700	SP ED SDC ED	3740	CNS - LUNCH
1750	EYP - EXTENDED YEAR PROGRAM	3750	CNS - SUMMER OPERATION
1780	HOME & HOSPITAL - REGULAR	3751	SUMMER SSO BREAKFAST
1790	SPEECH THERAPIST/ ADAPTIVE P.E.	3873	SUPPER - CACP
1801	SE OCCUPATIONAL THERAPIST	3874	CACFP SUPPER
1820	CONTRIBUTION TO SPECIAL ED	4127	TITLE IV, PART A
1822	MEDI-CAL REIMBURSEMENT	5000	LCAP- SCHOOL ADDT'L SUPPORT
1823	EXPELLED STUDENTS PROGRAM	5001	LCAP- AVID
2108	VERIZON GRANT	5002	LCAP- ATSI-ADD L TARGT SPRT IMP
2110	DONATIONS	5010	LCAP- RECR TMENT & RETENTION
2111	DONATION- HUGH STUART	5011	LCAP- INDUCTION PROGRAM
2125	EARN AS YOU LEARN	5012	LCAP- STAFF RECOGNITION
		5013	LCAP-DST MRKTG & SUPPORT

Program	Description	Program	Description
5014	LCAP-STDNT RECRTMNT & RETEN	7085	LEARNING COMM FOR SCHOOLS
5020	LCAP- PROF DEVELOPMENT	7100	BOARD OF EDUCATION
5030	LCAP- DATA MGMT SYSTEM	7110	SUPERINTENDENT
5040	LCAP- NEW TECH VISION	7200	SUPPORT SERVICES
5041	LCAP- ADDT'L SUPPT NEW TECH	7211	SETTLEMENTS
5042	LCAP- VILS LAB STIPEND	7212	LABOR NEGOTIATIONS
5050	LCAP- EXTD LEARNING OPPORT	7220	ACCOUNTING SERVICES
5051	LCAP- SUMMER EXTD YEAR	7221	MASTER CONTRACTS \$0
5052	LCAP- SUMMER JAZZ	7270	PURCHASING
5053	LCAP- SUMMER VAPA MUSICAL	7320	PAYROLL
5054	LCAP- SUMMER MARIACHI	7370	WAREHOUSE
5060	LCAP- FOSTER YOUTH SUPPORT	7380	SUPL CONC – CARES- CRF
5070	LCAP- EARLY LEARNING	7381	LCFF- CRF
5071	LCAP- TK/T4 INSTRUCTION	7382	SWD-CRF (PUPILS W/ DISABILITIES)
5100	LCAP- EL PROF DEVELOPMENT	7383	LCFF – PROP 98
5110	LCAP- ELPAC TESTERS	7384	SWD- GEER (COVID-19 RELIEF FUND)
5120	LCAP- LONG TERM EL'S	7385	ESSER FUNDS (BASED ON TITLE I)
5200	LCAP-MENTAL HEALTH/EMOT. LRNG	7386	ESSER II
5201	LCAP- SEL ADDITIONAL	7388	SENATE BILL 117- COVID 19
5210	LCAP- POSITIVE SCHOOL CLT	7389	IN-PERSON GRANT
5240	LCAP- SUPRT SVCS TO STDNT	7390	EXPANDED LEARNING TIME GRANT
5241	LCAP- SCHOOL OFFICE ASST	7391	EXPANDED LEARNING PARAPROF.
5242	LCAP- BUS MONITORS	7399	COVID 19- SCHOOL RE-OPENING
5243	LCAP - ADD L BUS DRIVERS	7690	STRS ON BEHALF
5244	LCAP- TEXTBOOK SUPPORT	7691	STRS ON BEHALF
5250	LCAP- LIBRARY & LEARNING CTR	7692	STRS ON BEHALF
5260	LCAP- DISTRICT MUSIC PRGRM	7693	STRS ON BEHALF
5261	LCAP- VAPA	7694	STRS ON BEHALF
5262	LCAP- MARIACHI	7695	STRS ON BEHALF
5270	LCAP- AFTER SCHOOL SPORTS	7696	STRS ON BEHALF
5280	LCAP- ADMINISTRATIVE SPPRT	7697	STRS ON BEHALF
5290	LCAP- ADDT'L BUS DRIVERS	7698	STRS ON BEHALF
5310	LCAP- 21 ST CENTURY LEARNING	7699	STRS ON BEHALF
5320	LCAP- SAFE & WELCOMING	7700	H/R-CLASSIFIED SUB
5410	LCAP- PARENT COMMUNITY INV	7810	PRINT SHOP
5411	LCAP- PARENT JUBILEE	7900	TECHNOLOGY SERVICES
5420	LCAP- ADDT'L TRANSLATION	8110	UTILITIES
5430	LCAP- PARENT UNIVERSITY	8120	CUSTODIAL - OPERATIONS
5440	LCAP- COMMUNITY LIAISONS	8121	SAFETY
5441	LCAP- OUTREACH	8130	CONTRIB TO ROUTINE REPAIR
6100	CHILD DEVELOPMENT	8131	DEF MAINT FM GEN FUND
6512	SPED PROP 98 MENTAL HEALTH	8138	FACILITIES OPERATION PROG

Program	Description
8140	VANDALISM
8150	RISK MANAGEMENT
8510	FAC-ACQUISITION & CONST
8511	FAC-ACQUIS/CONST-NEW SCH
8515	REPAY COPS SERIES A&B
8700	FACILITIES-RENTAL FEES
8750	USE OF FACILITIES - CUSTO
9111	COWELL GRANT
9112	MEASURE A
9503	MEASURE J
9505	MEASURE J – SERIES C
9890	BLUECROSS INSURANCE
9891	KAISER INSURANCE
9892	DELTA INSURANCE
9893	VSP INSURANCE
9896	H&W TEAMSTERS
9994	WORKER'S COMP
9999	CLEARING ACCOUNT MAN/CANC