



ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

DESCRIPTION OF THE MASTER CHART OF ACCOUNTS

SCHOOL SITES

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	1110	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
060	GENERAL FUND RESTRICTED
080	SPECIAL ED
088	STUDENT BODY
120	CHILD DEVELOPMENT FUND
130	CHILD NUTRITION SERVICES

RESOURCES

Resource	Description
0000	UNRESTRICTED
<i>8210</i>	<i>ASSOCIATED STUDENT BODY</i>
3010	LOTTERY - UNRESTRICTED
3182	ESSA SCHOOL IMPROVEMENT CSI
9010	OTHER LOCAL

OBJECTS

Objects	Description	Objects	Description
1190	TCHR SALARIES- SUBSTITUTE	4345	SOFTWARE
1195	TCHR SALARIES- CONTRACTED	4400	SUPPLY-INVENTORY(NON-CAP
1199	TCHR SALARIES-EXTENDED DUTY	5200	TRAVEL AND CONFERENCES
1995	OTHER CERTIFICATED-CONTRACTED	5210	MILEAGE
2190	INSTRUCTIONAL AIDES-SUBS	5300	DUES AND MEMBERSHIPS
2196	INSTRUCTIONAL AIDE-ADD'L TIME	5610	RENTAL & LEASES-OTHR CONTRACTS
2197	INSTRUCTIONAL AIDE- WOC	5640	EQUIPMENT RENTALS
2199	INSTRUCTIONAL AIDES-OVERTTIME	5650	PREVENTIVE EQUIP MAINTENANCE
2290	CLASSIFIED SUPPORT-SUBS	5651	OVERAGES
2296	CLASSIFIED SUPPORT-ADDT'L TIME	5660	REPAIR OF EQUIPMENT
2297	CLASSIFIED SUPPORT - WOC	5714	SUPPLY/COPY COST (PRINT SHOP)
2299	CLASSIFIED SUPPORT - OVERTIME	5720	DIRECT COSTS - FIELD TRIP (TRANS)
2490	CLERICAL AND OFFICE - SUBS	5740	INTERPROGRAM POSTAGE (WH)
2496	CLERICAL AND OFFICE-ADDT'L TIME	5805	FINGER PRINTING
2497	CLERICAL AND OFFICE - WOC	5808	OUTDR ED-FLD TRIP-ADMISSION
2499	CLERICAL AND OFFICE - OVERTIME	5809	PUPIL TRANSPORTATION (ASB ONLY)
2990	OTHER CLASSIFIED-SUBS	5815	CONTRACTED SERVICES
2995	OTHER CLASSIFIED-CONTRACTED	5835	BUS TRANS NON ARUSD
2996	OTHER CLASSIFIED-ADDTL TIME	5846	LICENSING AGREEMENTS
2999	OTHER CLASSIFIED - OVERTIME	5940	POSTAGE
4300	MATERIALS AND SUPPLIES	6400	EQUIPMENT
4310	TEACHER SUPPLIES	6410	AUDIO VISUAL EQUIPMENT

FUNCTIONS

Function	Description
1000	INSTRUCTION
2700	SCHOOL ADMINISTRATION
3110	GUIDANCE AND COUNSELING
3130	ATTENDANCE & SOCIAL WORK
3140	HEALTH SERVICES
3160	PUPIL TESTING SERVICES
3700	FOOD SERVICES
8100	PLANT MAIN & OPS

COST CENTER

Cost Center	Description
000000	N/A
000010	SUMMER SCHOOL
000011	DISTANCE LEARNING SUMMER
000020	EXTENDED DAY
000050	EARLY LEARNING
000051	EARLY LEARNING SUMMER
000060	OVERNIGHT SCIENCE CAMP
000070	SOCIAL, EMOTIONAL LEARNING (SEL)

LOCATIONS

Location	Description	Location	Description
010	CURETON	281	ADELANTE- PRESCHOOL-CSPP
020	LINDA VISTA	285	ADELANTE II
030	LYNDALE	286	ADELANTE II-PRESCHOOL-CSPP
040	MCCOLLAM	290	RENAISSANCE
060	CHAVEZ	295	RENAISSANCE II
061	Social Emotional Learning (SEL)	300	EDUCATIONAL SVCS
065	EARLY LEARNING CENTER	305	CURR & INSTR
080	HUBBARD	310	MUSIC
100	RYAN	320	RUSSO/MCENTEE
120	APTITUD	340	STUDENT SERVICES
140	ARBUCKLE	360	STATE & FEDERAL
150	DORSA	380	SPECIAL EDUCATION
160	PAINTER	395	ASSES. & ACCOUNTABILITY
170	SHEPPARD	433	WAREHOUSE
180	MEYER	434	PRINTSHOP
200	CASSELL	450	FACILITIES/PLANNING
240	SAN ANTONIO	460	TECHNOLOGY SERVICES
250	GEORGE	470	TRANSPORTATION SERVICES
260	OCALE	480	CHILD NUTRITION SERVICES
270	LUCHA	600	HUMAN RESOURCES
280	ADELANTE		

PROGRAMS

Programs	Description	Programs	Description
0502	ASB FUNDRAISING	2149	U.S. SOCCER / TARGET
0520	ASB YEARBOOK	2161	HUGH STUART- APTITUD
0540	ASB PHYSICAL EDUCATION	2162	D4 CITY OF SAN JOSE - PAINTER
0560	ASB GRADUATION	2850	SCHOOL ADMIN-DIRECT SUPPO
0573	ASB MESA	3182	ESSA SCHOOL IMPRVMNT CSI
0620	ASB HOLDING ACCT	5000	LCAP- SCHOOL ADDT'L SUPPORT
0630	ASB MUSIC	5001	LCAP- AVID
1190	IASA-TITLE I	5002	LCAP- ATSI-ADD L TARGET SPRT IMP
2108	VERIZON FOUNDATION GRANT	5042	LCAP- VILS LAB STIPEND
2110	ALL OTHER LOCAL DONATIONS	5270	LCAP- AFTER SCHOOL SPORTS
2111	DONATION- HUGH STUART	7370	WAREHOUSE
2125	EARN AS YOU LEARN	7810	PRINT SHOP
2130	ECO-LAB	9112	MEASURE A