



Chart of Accounts 2023-24



Stanislaus County Office of Education
1100 H Street
Modesto, CA 95354

CHART OF ACCOUNTS



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SECTION 1

Chart of Accounts

FUNDS

SACS	SACS FUND/RESOURCE	FUND TITLES	SACS LEVEL REF.
01-60 GOVERNMENTAL FUNDS			
	0000-9999*	GENERAL FUND/COUNTY SCHOOL SERVICE FUND	
01		GENERAL FUND	01
02		GENERAL FUND UNRESTRICTED	01
03		GENERAL FUND UNRESTRICTED	01
04		GENERAL FUND UNRESTRICTED	01
05		GENERAL FUND UNRESTRICTED	01
06		GENERAL FUND RESTRICTED	01
	<i>*Note: some resources within this range are tied to other funds</i>		
08-20			
SPECIAL REVENUE FUNDS			
07		CHARTER SCHOOL SPEC RES	09
08		STUDENT ACTIVITY SPECIAL REVENUE FUND	08
09		CHARTER SCHOOL SPEC RES	09
10		SPECIAL EDUCATION PASS-THROUGH FUND	10
11		ADULT EDUCATION FUND	11
12		CHILD DEVELOPMENT FUND	12
13		CAFETERIA SPECIAL RES FUND	13
14		DEFERRED MAINTENANCE FUND	14
15		PUPIL TRANSPORTATION EQUIPMENT FUND	15
16		FOREST RESERVE FUND	16
17		SPECIAL RESERVE FUND/OTHER THAN CAPITAL OUTLAY	17
18		SCHOOL BUS EMISSIONS REDUCTION FUND	18
19		FOUNDATION SPECIAL REVENUE FUND	19
20		SPEC RESERVE/POSTEMPLOYMENT BENEFITS	20
21-50			
CAPITAL PROJECTS FUND			
21		BUILDING FUND	21
25		CAPITAL FACILITIES FUND	25
30		STATE SCHOOL BUILDING LEASE-PURCHASE FUND	30
35		COUNTY SCHOOL FACILITIES FUND	35
40		SPECIAL RESERVE FUND/CAPITAL OUTLAY PROJECTS	40
48		MAA JPA	48
49		CAPITAL PROJECT/BLENDED COMPONENT FUND (MELLO-ROOS)	49
51-56			
DEBT SERVICE FUND			
51		BOND INTEREST & REDEMPTION FUND (SEE 81-84)	51
81		BOND INT & REDEMPTION FUND #1	51
82		BOND INT & REDEMPTION #2	51
83		BOND INT & REDEMPTION #3	51
84		BOND INT & REDEMPTION #4	51
52		DEBT SERVICE/BLENDED COMPONENT UNIT (MELLO-ROOS)	52
53		TAX OVERRIDE FUND	53
56		DEBT SERVICE FUND	56
57-60			
PERMANENT FUNDS			
57		FOUNDATION PERMANENT FUND	57

FUNDS

SACS	SACS FUND/RESOURCE	FUND TITLES	SACS LEVEL REF.
61-70 PROPRIETARY FUNDS			
61-65		ENTERPRISE FUNDS	
61		CAFETERIA ENTERPRISE FUND	61
62		CHARTER SCHOOLS ENTERPRISE FUND	62
63		OTHER ENTERPRISE FUND	63
66-68		INTERNAL SERVICE FUNDS	
66		WAREHOUSE REVOLVING FUND	66
67		SELF-INSURANCE FUND	67
71-95 FIDUCIARY FUNDS			
71-75		TRUST FUNDS	
71		RETIREE BENEFIT FUND (IRREVOCABLE TRUST)	71
72		LOCAL CLEARING MCS - CONN WATERS	72
73		FOUNDATION PRIVATE-PURPOSE TRUST FUND	73
75-95		AGENCY FUNDS	
75		LOCAL APPORTIONMENT CLEARING (8921)	
76		LOCAL PAYROLL CLEARING FUND (8922)	
77		LOCAL COMMERCIAL CLEARING FUND (8923)	
78		LOCAL DEPOSIT CLEARING (8924)	
79		LOCAL TRAN SET-ASIDE(BY DISTR) (8931)	
80		LOCAL CLEARING SL - GREAT VALLEY ACADEMY (8939)	
85		LOCAL CLEARING SY - GREAT VALLEY ACADEMY (8933)	
86		LOCAL CLEARING WA - CONN WATERS (8932)	
87		LOCAL CLEARING SY - U.C.S. (8935)	
88		LOCAL CLEARING CU - SUMMIT (8934)	
89		LOCAL CLEARING MCS-VANGUARD COLLEGE (8936)	
90		LOCAL CLEARING TU - FUSION ASPIRANET (8938)	
91		LOCAL SCHOLARSHIP, SCOE (8071)	
92		LOCAL SCHOLARSHIP, ALLARD (8072)	
93		LOCAL SCHOLARSHIP, THURMAN (8073)	
94		LOCAL SCHOLARSHIP, SCHEUBER (8074)	
95		STUDENT BODY FUND	95
96-99 ACCOUNT GROUPS			
96		KATHY RUSHING SCHOLARSHIP	
97		LONG-TERM DEBT	97
98		SCHOLARSHIP - NORBY	98
99		PAYROLL 125 HOLDING	99

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
UNRESTRICTED RESOURCES 0000-1999				
0000	UNRESTRICTED-GENERAL FUND	F	many	0000
0001-0999 Unrestricted: Locally Defined				
0001	PROJECT #1	F		0000
0002	PROJECT #2	F		0000
0003	PROJECT #3	F		0000
0004	PROJECT #4	F		0000
0005	PROJECT #5	F		0000
0006	PROJECT #6	F		0000
0007	PROJECT #7	F		0000
0008	PROJECT #8	F		0000
0009	PROJECT #9	F		0000
0010	PROJECT #10	F		0000
0011	PROJECT #11	F		0000
0012	PROJECT #12	F		0000
0013	PROJECT #13	F		0000
0014	PROJECT #14	F		0000
0015	PROJECT #15	F		0000
0016	PROJECT #16	F		0000
0017	PROJECT #17	F		0000
0018	PROJECT #18	F		0000
0019	PROJECT #19	F		0000
0020	PROJECT #20	F		0000
0021	PROJECT #21	F		0000
0022	PROJECT #22	F		0000
0023	PROJECT #23	F		0000
0024	PROJECT #24	F		0000
0025	PROJECT #25	F		0000
0026	HIGH ACHIEVING, IMPROVING SCH	F		0000
0027	SCHOOL & STUDENT IMPRVMT PLAN	F		0000
0028	ACADEMIC PERF INDEX SITE/STAFF	F		0000
0029	RDA TAX REVENUE	F		0000
0030	CAP IMPRVMT/ECON UNCERTAINTIES	F		0000
0031	PROGRAM IMPROVEMENT RESERVE	F		0000
0032	MEDICAL ADMIN ACTIVITIES (MAA)	F		0000
0033	ENERGY CONSERVATION GRANT	F		0000
0034	HIGH SCHOOL EXIT EXAM	F		0000
0035	HOURLY INTERVENTION PROGRAM	F		0000
0036	RELOCATION SET-UP REIMB FOR SA	F		0000
0037	LIBRARY FUND	F		0000
0038	UNITED WAY	F		0000
0039	OPERATIONAL PASS-THROUGH ACCT	F		0000
0040	SPECIAL ED CONTINGENCY	F		0000
0041	SUMMER STARS CAMP	F		0000
0042	TECHNOLOGY RESERVE & REPLACEME	F		0000
0043	LATCHKEY	F		0000
0044	LATCHKEY-SUMMER/SUPP	F		0000
0045	UNITED WAY GOALS AFTER-SCH	F		0000
0046	UNITED WAY GOALS SAM'S MNTRNG	F		0000
0047	GOVERNOR'S READING AWARD PROGR	F		0000
0048	ASBESTOS REMOVAL	F		0000
0049	S. T. A. R. TESTING	F		0000
0050	CHARTER SCHOOL (FD 01)	F		0000
0051	T. R. A. N.	F		0000
0052	SCHOOL SITE BLOCK GRANT	F		0000
0053	MANDATED COST REIMB. (HOLDING)	F		0000

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
0054	STUDENT BODY	F		0000
0055	TEACHER IMPACTION	F		0000
0057	FEDERAL IMPACT AID (81-874)	F		0000
0056	FEDERAL IMPACT AID (81-874)	F		0000
0061	EQUIPMENT REPLACEMENT RESERVE	F		0000
0062	OPENING OF NEW SCHOOLS RESERVE	F		0000
0063	AFTER-SCHOOL PROGRAM	F		0000
0064	TOYOTA FAMILY LIT. GRANT	F	▼	0000
0065	MEDICAL ADMIN ACTIVITIES	F	many	0000
0066	NON-OPEB EMPLOYEE REIMBURSEMNT	F		0000
0067	COBRA SUBSIDY	F		0000
0069	MEDICAL BILLING	F		0000
0070	MEDIA CENTER	F		0000
0071	HHS ALMOND PROJECT	F		0000
0072	DONATIONS	F		0000
0073	RETIREE CERT. BENEFITS	F		0000
0074	RETIREE CLASS. BENEFITS	F		0000
0075	WASHINGTON MUTUAL GRANT	F		0000
0076	CO-CONNECTING WATERS CLRG (WA)	F		0000
0077	CO-UNIVRSTY CHRT SCH CLRG (SY)	F		0000
0078	CO-SUMMIT CHARTER SCH CLRG(CU)	F		0000
0079	CO-GOLD RUSH CHRTR SCH CLG(KE)	F		0000
0080	CHARTER SCHOOL (FD 01)	F		0000
0081	CHARTER SCHOOL (FD 01)	F		0000
0090	CHARTER SCHOOL (FD 09)	F		0000
0091	CHARTER SCHOOL (FD 09)	F		0000
0092	CHARTER SCHOOL (FD 09)	F		0000
0093	CHARTER SCHOOL (FD 09)	F		0000
0097	CHARTER SCHOOL (FD 09)	F		0000
0098	CHARTER SCHOOL (FD 09)	F		0000
0099	CHARTER SCHOOL (FD 09)	F		0000
0100	COUNTY BOARD OF EDUCATION	F		0000
0101	CUSTODIAN	F		0000
0102	SUPT ADMINISTRATION	F		0000
0103	STAFF DEVELOPMENT	F		0000
0104	COUNTY WIDE INITIATIVE	F		0000
0105	STANISLAUS PARTNERS IN ED	F		0000
0106	PUBLIC INFORMATION	F		0000
0107	SUPT STAFF DEVELOPMENT	F		0000
0108	STUDENT EVENTS/SUPT ADMIN	F		0000
0109	CHARACTER EDUCATION	F		0000
0110	LOCL PLNG CNCL SUPT CONTRIB	F		0000
0111	PRE-K WORK GROUP SUPPORT	F		0000
0112	COUNTY PARKING GARAGE	F		0000
0120	GRAPHICS-NEW COPIER	F		0000
0121	GRAPHICS-QUICK COPY CTR	F		0000
0122	GRAPHICS	F		0000
0125	NEW GROWTH FTE	F		0000
0150	KATHY RUSHING SCHOLARSHIP	F		0000
0175	Furniture Replacement Reserve	F		0000
0200	PERSONNEL	F		0000
0201	PERSONNEL-ADVERTISING	F		0000
0250	SUB PLACEMENT SERVICES	F		0000
0252	FINGERPRINTING SERVICES	F		0000
0253	STRS	F		0000
0300	GENERAL REVENUE	F		0000
0301	SR: COPIER-MULTIGRAPH	F		0000

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
0302	SR: NETWORK SERVICES	F		0000
0303	SR: GRAPHICS	F		0000
0304	SR: INFORMATION SYSTEMS	F		0000
0305	SR: IS OPERATION RESERVE	F		0000
0306	SR: CAREER ED	F		0000
0307	SR: VEHICLE MAINTENANCE	F		0000
0308	CRSIG WC REBATE	F		0000
0309	BUSINESS SERVICES	F		0000
0310	INTERNAL ACCOUNTING	F		0000
0311	STATE MANDATED COSTS	F		0000
0312	SCOE GENERAL OPERATIONS	F		0000
0313	INT BUS SVCS WORK ORDERS	F		0000
0314	BUS SERVICES CONTRACTS	F		0000
0315	SAFETY FUNDS	F		0000
0316	TELEPHONES	F		0000
0317	MAA RESERVE	F	many	0000
0318	RETIREE BENEFITS	F		0000
0319	STRS BENEFIT HOLDING ACCOUNT	F		0000
0320	EXTERNAL SERVICES	F		0000
0321	AB 1200	F		0000
0322	UNEMPLOYMENT INSURANCE MNGMENT	F		0000
0330	EXT SERV-EXTERNAL PAYROLL	F		0000
0340	FACILITIES AND OPERATIONS	F		0000
0341	H ST MAINTENANCE	F		0000
0342	MAINTENANCE	F		0000
0343	CUSTODIAL	F		0000
0344	VEHICLE POOL	F		0000
0345	GROUNDS	F		0000
0346	SHIPPING AND RECEIVING	F		0000
0347	SAFETY	F		0000
0348	OPSC Audit Costs	F		0000
0349	OPERATIONS EQUIPMENT	F		0000
0350	DISTRICT SERVICES	F		0000
0353	LEGAL SERVICES	F		0000
0354	MAA CSSF	F		0000
0355	COFFEE FUND	F		0000
0356	EVENT CENTER UPGRADES	F		0000
0357	OPERATIONS PROJECTS	F		0000
0358	COFS CONFERENCE COSTS	F		0000
0361	DEBT SERVICE - COPS	F		0000
0362	DEBT SERVICE - COPS	F		0000
0362	RESERVE	F		0000
0363	RDA REDEVELOPMENT	F		0000
0395	NOR CAL	F		0000
0400	INSTR SUPPORT SERVICE ADM	F		0000
0401	COORDINATORS-EDUCATIONAL	F		0000
0402	TXFR COORDINATORS	F		0000
0403	TXFR INST SUPPORT ADMIN	F		0000
0405	GANG INTERVENTION	F		0000
0406	TXFR GANG INTERVENTION	F		0000
0426	PROJECT 26	F		0000
0427	PROJECT 27	F		0000
0428	PROJECT 28	F		0000
0429	PROJECT 29	F		0000
0430	PROJECT 30	F		0000
0431	PROJECT 31	F		0000
0432	PROJECT 32	F		0000

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
0433	PROJECT 33	F		0000
0434	PROJECT 34	F		0000
0435	PROJECT 35	F		0000
0436	PROJECT 36	F		0000
0437	PROJECT 37	F		0000
0438	PROJECT 38	F		0000
0439	PROJECT 39	F		0000
0440	PROJECT 40	F		0000
0441	PROJECT 41	F		0000
0442	PROJECT 42	F		0000
0443	PROJECT 43	F		0000
0444	PROJECT 44	F		0000
0445	PROJECT 45	F		0000
0446	PROJECT 46	F		0000
0447	PROJECT 47	F		0000
0448	PROJECT 48	F		0000
0449	PROJECT 49	F		0000
0450	PROJECT 50	F		0000
0498	STAR TESTING-CHARTER SCHOOL	F		0000
0501	STANDARD TESTING & RPTNG/SPED	F		0000
0502	ORAL HEALTH ASSESSMENT-COUNTY	F		0000
0503	ORAL ASSESSMENT-SPECIAL ED	F		0000
0505	SCHOOL NURSING	F		0000
0506	PUPIL PERSONNEL SERVICES	F		0000
0507	BICM	F		0000
0550	LCFF SUPPL/CONCENTRATION	F		0000
0555	LCFF TK ADD-ON	F	▼	0000
0600	CLASS SIZE REDUCTION, GRADE 9 (1200)	F	8590	0000
0601	COMMUNITY DAY SCHOOL (2430)	F		0000
0602	CAL-SAFE ACAD & SPPT SRVC (6091)	F		0000
0603	CAL-SAFE CHLD CR & DV SRVC (6092)	F		0000
0604	CAL-SAFE COUNTY CLASSROOM (6093)	F		0000
0605	DEFERRED MAINT STATE REV (6205)	F		0000
0606	PE TEACHER INCENTIVE GRANT (6258)	F		0000
0607	NAT'L BOARD CERT TCHR INC GRNT (6267)	F		0000
0608	COMMUNITY-BASED ENG TUTORING (6285)	F		0000
0609	REG'L OCC'L CNTRS & PROGS (6350)	F		0000
0610	ADULT EDUCATION (6390)	F		0000
0611	SCH SAFETY & VIOLENCE PRV 8-12 (6405)	F		0000
0612	ARTS AND MUSIC BLOCK GRANT (6760)	F		0000
0613	CALIF HIGH SCH EXIT EXM INTSV INST (7055)	F		0000
0614	SUPPLEMENTAL SCH COUNSEL PROG (7080)	F		0000
0615	EDUC TECH: CTAP, SETS & SUPL GT (7110)	F		0000
0616	GIFTED & TALENTED ED (GATE) (7140)	F		0000
0617	INSTL MATLS REALIGNMENT IMFRP (7156)	F		0000
0618	AMER INDINA ERLY CHLD ED (7210)	F		0000
0619	HIGH PRIORITY SCHOOLS GRANT (7258)	F		0000
0620	HIGH PRIOR SCHLS CORR ACT (7268)	F		0000
0621	CA PEER ASST & REV PROG (PAR) (7271)	F	▼	0000
0622	STAFF DEV BILNG TCHR TRNG (7275)	F	8590	0000
0623	CERTIFICATED STAFF MENTOR PROG (7276)	F		0000
0624	INTERN'L BACCALAUREATE PR (7286)	F		0000
0625	STAFF DEV: MTH & RDNG (SB 472) (7294)	F		0000
0626	STFF DV RDNG SV/BLIND TCH (7295)	F		0000
0627	STAFF DEV: ADMINSTRATOR TRNNG (7325)	F		0000
0628	STUDENT ORGANIZ VOC ED (7360)	F		0000
0629	SPECIALIZED SECONDARY PROGRAMS (7370)	F		0000

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
0630	COUNTY OVERSIGHT-WNS (7385)	F		0000
0631	PUPIL RETENTION BLOCK GRANT (7390)	F		0000
0632	SCH COMMUNITY VIOLENCE PREV GRNT (7391)	F		0000
0633	TCHR CREDENTIALING BLOCK GRANT (7392)	F		0000
0634	PROF DEVELOPMENT BLOCK GRANT (7393)	F		0000
0635	TARGETED INST'L IMPVMNT BLK GRANT (7394)	F		0000
0636	SCH AND LIBRARY IMPVMNT BLK GT (7395)	F		0000
0637	OTHR STATE CENTER FOR CIVIC ED (7810)	F		0000
0638	SCHOOL SITE DISCR BLOCK GRANT (7396)	F		0000
0639	DISTRICT DISCRETIONARY BLK GRANT (7397)	F		0000
0640	ALT CRT PRG 4 INTRN TCHR (6260)	F		0000
0641	PRE-INTRNSHP TCHNG PROG (6262)	F		0000
0642	PARAPROFESS'L TCHR TRNG (6263)	F		0000
0643	STAFF DEV:ENGLISH LRNR PRF DEV (7296)	F		0000
0644	ART MUSIC & PE BLOCK GRANT (6761)	F		0000
0645	CA INSTRUCTIONAL SCHOOL GARDENS (7026)	F		0000
0646	INSTL & LIBRARY MATL-ED TECH (7398)	F		0000
0647	EMERGENCY RPR-WMS CASE (6225)	F	↓	0000
0648	ROP TRANSFER	U	many	0000
0649	ROP EQUIPMENT	F	↓	0000
0650	ROC/P	F	↓	0000
0651	ROC/P ADMINISTRATION	F	↓	0000
0652	ALTERNATIVE ED. (2410/2420)	F	8590	0000
0653	LCFF SUPP/CONC FUNDING (SCE) (7090)	F	↓	0000
0654	LCFF SUPP/CONC FUNDING (LEP) (7091)	F	↓	0000
0655	LCFF TRANSPORTATION:HM2SCH (7230)	F	↓	0000
0656	LCFF TRANSPORTATION:SP ED	F		0000
0660	CLRN	F	many	0000
0661	ED TECH PROFILE	F		0000
0662	INST'L MAT'LS (ALT ED)	F		0000
0663	INST'L MAT'LS (SPECIAL ED)	F		0000
0664	INST'L MAT'LS (RECOVERY CNTR)	F		0000
0665	INST'L MAT'LS (JUVENILE HALL)	F		0000
0666	CAREER TECH ED	F		0000
0667	CAREER TECH ED EQUIPMENT	F		0000
0699	GENERAL COSTS	F		0000
0700	DEFAULT CLEARING FALLOUTS	F		0000
0701	MISC EE DEDUCTS CLEARING	F		0000
0702	NET PAYROLL CLEARING	F		0000
0703	NET APD	F		0000
0710	STRS EE/ER CLEARING	F		0000
0715	PAYROLL CLEARING BALANCE	F		0000
0720	PERS CLEARING	F		0000
0730	FICA CLEARING	F		0000
0735	MEDI CLEARING	F		0000
0740	HEALTH CLEARING	F		0000
0741	HEALTH SUMMER CLEARING	F		0000
0750	SUI CLEARING	F		0000
0760	WORKERS COMP CRSIG CLEARING	F		0000
0765	WORKERS COMP MCS VNDR CLEARING	F		0000
0770	FIT CLEARING	F		0000
0780	SIT CLEARING	F		0000
0785	STRS EXCESS CONTR CLEARING	F		0000
0786	STRS REFUNDED CONT UNCLAIMED	F	↓	0000
0790	SDI CLEARING	F		0000
0795	PERS RLR CLEARING	F		0000
0800	ROP ADMINISTRATION	F		0000

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
0801	CS SCHOOL SITE BLK GRT	F	many	0000
0802	ROP SCHOOL SITE BLK GRT	F		0000
0806	YES COMPANY	F		0000
0810	CAREER/ALT ED ADMIN	F		0000
0811	TXFR VOCATIONAL ED	F		0000
0812	GREENHOUSE PROJECT	F		0000
0821	HIGH SCHOOL EXIT EXAM (CO)	F		0000
0822	STATEWIDE STDNT IDENT. ASSIGN.	F		0000
0830	ARCHWAY ACADEMY	F		0000
0831	COMMUNITY MID COLLEGE CHARTER	F		0000
0832	VALLEY CHARTER HIGH SCHOOL	F		0000
0833	VOCATIONAL ED ACADEMY CHARTER	F		0000
0834	HIGH SCHOOL EXIT EXAM (CO)	F		0000
0835	CHARTER SCHOOL-DONATION	F		0000
0836	HIGH SCHOOL EXIT EXAM (CO)	F		0000
0837	EXIT/STAR TESTING ADMIN	F		0000
0838	ROBOTICS TOURNAMENT	F		0000
0880	CTE CALWORKS	F		0000
0881	APPRENTICESHIP-SHEET METAL ROP	F		0000
0882	APPRENTICESHIP-ELECTRICIA ROP	F		0000
0883	OCCUPATIONAL OLYMPICS EXPO	F		0000
0890	MARTHA MARTIN ALT ED SCHOLRSHIP	F		0000
0891	CHARTER SCHOLARSHIPS	F		0000
0900	TECHNOLOGY/LRNG RESOURCES ADM	F		0000
0901	INFORMATION SYSTEMS	F		0000
0902	TELEPHONE SYSTEM REPLACEMENT	F		0000
0904	BASEMENT REBUILD	U		0000
0910	QSS/OASIS NEW SYSTEM	F		0000
0911	CRISIS RESPONSE TEAM	F		0000
0915	SR: GENERAL REVENUE	F		0000
0931	SR: RDA REDEVELOPMENT	F		0000
0960	DISTRICT NETWORK SERVICES	F		0000
0961	SCOE NETWORK	F		0000
0962	TELEPHONES	F		0000
0971	TECHNOLOGY INSERVICE	F		0000
0980	SUPPLEMENTAL REV AUGMNT FUND	F		0000
0983	CC CLEARING ACCT	F		0000
0984	CHECK CLEARING	F		0000
0985	SPECIAL ED UNRESTR INST MAT	F		0000
0986	TAX/REVENUE ANTICIPATION NOTE	F		0000
0987	INST TIME/STAFF DEV PROG	F		0000
0988	CLEARING SOURCE	F		0000
0989	HEALTH PREMIUMS CLEARING	F		0000
0990	DIRECT SERVICE	F		0000
0991	SR: IS OPERATING RESERVE	F		0000
0992	FY 03/04 MAA-DISTRICTS	F		0000
0993	NEGOTIATIONS	F		0000
0994	TXFR DIRECT SERVICES	F		0000
0995	NPA-NORCAL	F		0000
0996	MEDI-CAL ADMIN 02/03	F		0000
0997	MEDI-CAL ADMIN 06/07	F		0000
0998	MAA DISTRICTS	F		0000
0999	MAA CENTRAL	F	▼	0000

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
1000	WORKERS COMPENSATION POOL	F	many	0000
1100	LOTTERY: UNRESTRICTED	F	8560	1100
1101	STATE LOTTERY-CHARTER (01)	F		1100
1106	STATE LOTTERY-CHARTER (09)	F		1100
1107	STATE LOTTERY-CHARTER (09)	F		1100
1108	STATE LOTTERY-CHARTER (09)	F		1100
1109	STATE LOTTERY-CHARTER (09)	F		1100
1150	STATE LOTTERY-SELPA	F		1100
1151	STATE LOTTERY-SPECIAL ED	F	↓	1100
1180	STATE LOTTERY-ALTERNATIVE ED	F	8560	1100
1181	STATE LOTTERY-ROP	F		1100
1183	STATE LOTTERY-VALLEY BUSINESS	F		1100
1184	STATE LOTTERY-COMMUNITY COLLEGE	F		1100
1185	STATE LOTTERY-ARCHWAY	F		1100
1186	STATE LOTTERY-VOC ED	F	↓	1100
1200	CLASS SIZE REDUCTION, GRADE 9 (SEE 0600)	F	8590	1200
1300	CLASS SIZE REDUCTION OPERATIONS, GR K-3 (ineffective as of 16/17)	F	8434,8699,8980,8990	1300
1307	C.S.R., K-3 - (FD 09) (ineffective as of 2016-17)	F		1300
1308	C.S.R., K-3 - (FD 09) (ineffective as of 2016-17)	F		1300
1309	C.S.R., K-3 - (FD 09) (ineffective as of 2016-17)	F		1300
1400	EDUCATION PROTECTION ACCOUNT	F	8012	1400
RESTRICTED RESOURCES 2000-9999				
2000-2999 Restricted Revenue Limit Sources				
2200	CONTINUATION EDUCATION (ineffective as of 2016-17)	F	8091	2200
2400	ALT ED BLDG (2420) (ineffective as of 2016-17)	F		2400
*2401	ALT ED BUILDING (2410) (ineffective as of 2016-17)	F		2400
*2402	CS CARRYOVER (ineffective as of 2016-17)	F		2400
*2405	ALT ED PROJECTS (ineffective as of 2016-17)	F		2400
*2424	CERES COMMUNITY SCHOOL	F		2400
*2425	EMPIRE COMMUNITY SCHOOL	F		2400
*2428	PATTERSON COMMUNITY SCHOOL (ineffective as of 2016-17)	F		2400
2410	JUVENILE COURT (ineffective as of 2016-17)	F		2410
*2411	JUV HALL SPEC ED (ineffective as of 2016-17)	F		2410
2420	COUNTY COMMUNITY SCHLS (ineffective as of 2016-17)	F		2420
2421	ALLARD/PATTERSON (ineffective as of 2016-17)	F		2420
*2422	PACE/OAKDALE (ineffective as of 2016-17)	F		2420
*2423	STANISLAUS MILITARY ACADEMY (ineffective as of 2016-17)	F		2420
*2424	CERES COMMUNITY SCHOOL	U/F		2420
*2425	EMPIRE COMMUNITY SCHOOL	U/F		2420
*2426	TACTICAL CHARACTER ACADEMY (ineffective as of 2016-17)	F		2420
*2427	CERES/EMPIRE (ineffective as of 2016-17)	F		2420
*2428	PATTERSON COMMUNITY SCHOOL (ineffective as of 2016-17)	U/F		2420
*2429	COMM SCHL SP ED (ineffective as of 2016-17)	F		2420
2430	COMMUNITY DAY SCHOOLS(SEE 0601)(obsolete as of 2016-17)	F	↓	2430
2431	TEEN RECOVERY CNTR-SUMMER SCHL (ineffective as of 2016-17)	F	8031, 8311	2430
2500	PREGNANT MINORS	F	no longer active 04-05	2500
2600	ELOP: EXPANDED LEARNING OPP PR	F		2600
2900	OTHER RESTRICTED REVENUE LIMIT SOURCES	F	8091 - no longer active FY 16-17	2900

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
3000--5999 Federal Resources Restricted				
	*NOTE: Locally defined Resources sorted under the State identified Resource, e.g. 3017 rolls to 3010			
3010	NCLB: TTL I, PT A, BASIC LOW-INCOME/NEGLECTED	U	8290	3010
<i>*3017</i>	<i>TTL I, A, BASIC-CHARTER FUND</i>	U		3010
<i>*3018</i>	<i>TTL I, A, BASIC-CHARTER FUND</i>	U		3010
<i>*3019</i>	<i>TTL I, A, BASIC-CHARTER FUND</i>	U		3010
3011	NCLB: ARRA TITLE I, PT A, BASIC LOW INCOME	U	no longer active 15-16	3011
3012	NCLB: TTL I, PT A, SAIT (ineffective as of 2016-17)	U	8290	3012
3013	NCLB: TTL I, PT A, CRRCTV ACTN (ineffective as of 2016-17)	U	8290	3013
3015	NCLB: TTL I, CAPITAL EXP/PRIVATE SCHOOLS	U	no longer active 08-09	3015
3020	NCLB: TTL I, BASIC SCH SUPPRT	U	8290	3020
3025	NCLB: TTL I, PT D, LOCAL DELINQ	U	8290	3025
3026	NCLB: ARRA TITLE I, PT D, LOCAL DELINQUENT	U	no longer active 15-16	3026
3030	NCLB: TTL I, READING FIRST PROGRAM	U	8290-last active FY 16-17	3030
3035	NCLB: TTL I, LOCAL IMPRV PLAN	U	no longer active 11-12	3035
3040	NCLB: TTL I, MIGRANT ED MINI CORPS	U	8290, 8990	3040
3041	NCLB: TTL I, MIGR ED MINI CORPS SUMMER	U	8990	3041
3045	NCLB: TTL I, MIGR ED STATEWIDE PASS	U	8290	3045
3060	NCLB: TTL I, PT C, MIGRANT ED	U	8290, 8990	3060
3061	NCLB: TTL I, MIGR ED SUMMER PROGRAM	U	8990	3061
3090	NCLB: TTL I, PT D, ADULT CRRCTL	U	no longer active 13-14	3090
3100	NCLB: TTL I, JUVENILE DELINQUENT	U	no longer active 10-11	3100
3105	NCLB: TTL I, EVEN START FAM LIT	U	8290-last active FY 16-17	3105
3110	NCLB: TTL I, PT B, EVEN STRT MIGRANT ED	U	8290	3110
3150	NCLB: SCHOOLWIDE PROGRAMS (SWP)	U	8290, 8990	3150
3155	NCLB: CONSOLIDATED ADMIN. FUNDS	NA	NA	3155
3170	NCLB: TTL I, PT F, COMP SCH RFM	U	no longer active 13-14	3170
3171	NCLB: TTL I, PROG IMPRVMT & SCH	U	no longer active 11-12	3171
3172	NCLB: TTL I, ACHIEVING SCH AWAR	U	no longer active 15-16	3172
3175	NCLB: TTL I, PT A, PROG IMPROV	U	8290-last active FY 16-17	3175
3176	NCLB: TTL I, PT A, P/S DIST SUP	U	no longer active 16-17	3176
3177	NCLB: TTL I, PT A, PREVENTION	U	8290	3177
3178	NCLB: TTL I, PT A, P/S IMP SCH	U	8290-last active FY 16-17	3178
3180	NCLB: TTL I, SCHOOL IMPROVEMENT	U		3180
3181	NCLB: ARRA TTL I, SCHOOL IMPRV	U		3181
3182	ESSA (CSI) SCHOOL IMPROVEMENT	U		3182
3185	NCLB: TTL I, PT A, PROG IMPR LEA	U		3185
3200	ARRA: STATE F STABILIZATION FUNDS	F	no longer active 15-16	3200
<i>3201</i>	<i>ARRA ROP</i>	F	no longer active 15-16	3200
3205	EDUCATION JOBS FUND	U	no longer active 15-16	3205
3210	CARES ACT, ESSER	U		3210
3212	CARES ACT, ESSER II	U		3212
3213	ESSER III: EMERGENCY RELIEF	U		3213
3214	ESSER III: LEARNING LOSS	U		3214
3215	GOV EMERGENCY ED RELIEF FUND	U		3215
3216	ELO ESSER II: EXPND LEARN	U		3216
3217	ELO GEER II: EXPAND LEARN OPPr	U		3217
3218	ELO ESSER III: EMERGENCY NEEDS	U		3218
3219	ELO ESSER III: LEARNING LOSS	U		3219
3220	CORONAVIRUS RELIEF FUND	U		3220

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
3300-3499 Special Education				
3305	SPEC ED: ARP IDEA PT B SEC 611	U		3305
3310	SPEC ED IDEA BASIC LOCAL ASST	U	8181,8287	3310
3311	SPEC ED IDEA PT B, LOCAL ASST	U	8181	3311
3312	SPEC ED IDEA LOCAL PT B SEC 611	U	8990	3312
3313	ARRA IDEA, PT B, BASIC LOCAL	U	no longer active 15-16	3313
3314	ARRA IDEA, PT B, PRIVATE SCHL	U	no longer active 15-16	3314
3315	SPEC ED IDEA PRESCHOOL GRANTS	U	8182	3315
3316	SP ED IDEA PRESCHOOL ACCOUNTABILITY	U	8182	3316
3317	PRESCHOOL GRANTS	U	no longer active 09-10	3317
3319	ARRA IDEA, PT B PRESCHOOL GRNT	U	no longer active 15-16	3319
3320	SPEC ED IDEA PRESCHOOL LCL ENT	U	8182	3320
3321	SPEC ED IDEA PRESCHOOL LOCAL	U	no longer active 09-10	3321
3322	SPEC ED IDEA PRESCHOOL LOCAL	U	no longer active 15-16	3322
3324	ARRA IDEA, PT B PRESCHOOL LOCL	U	no longer active 15-16	3324
3326	SPEC ED IDEA PRESCH CAPACITY	U	8182	3326
3327	MENTAL HEALTH ALLOCATION PLAN	U	8287	3327
*3325	MH ADA ALLOC	U	8182	3327
3328	COUNTY MENTAL HEALTH SERVICES	U	no longer active 12-13	3328
3329	ARRA IDEA, PT B PRE SCHOOL 619	U	no longer active 15-16	3329
3330	SPEC ED IDEA INFANT DISCRETNR Y	U	no longer active 12-13	3330
3332	SpEd: IDEA Part B Preschool	U		3332
3334	ARRA IDEA, PT B PRESCHOOL 611	U	no longer active 15-16	3334
3340	SPEC ED IDEA LOCAL STAFF DEV	U	no longer active 12-13	3340
3341	SP ED IDEA INTERPRETER CERTIF (ineffective as of 2017-18)	U	8182	3341
3345	SPEC ED IDEA PRESCH STAFF DEVE	U	8182	3345
3355	SPEC ED IDEA LCI GRWTH, PT B	U	no longer active 12-13	3355
3360	SPEC ED IDEA LOW INCIDENCE ENT	U	no longer active 12-13	3360
3370	SPEC ED IDEA STATE/STAFF DEVEL	U	no longer active 12-13	3370
3372	SPEC ED STATE IMPROVEMENT GRNT	U	8182	3372
3375	SPEC ED IDEA CROSS-CULTURAL ASSESSMENT'	U	no longer active 12-13	3375
3385	SPEC ED IDEA EARLY INTERVENTION	U	8182,8590	3385
3386	SPEC ED IDEA QUALITY ASSUR & F	U	8182	3386
3395	SPEC ED ALTERNATIVE DISPUTE	U	8182	3395
3400	SP ED DISABLED CHLDRN STATE IN	U	8182	3400
3404	ARRA IDIEA, PT B STATE INSTITNS	U	no longer active 15-16	3404
3405	SP ED WORKABILITY I	U	no longer active 12-13	3405
3410	DEPT OF REHAB WORKABILITY II	U	8290	3410
3411	DEPT OF REHAB: BRIDGES TO YOUTH SELF-SUFF	F	no longer active	3411
3500-3699 Vocational Education				
3505	VOC'L, NONTRADITIONAL TRAINING	U	no longer active 13-14	3505
3510	VOC & APPL TECH PREP SEC 203	U	no longer active 15-16	3510
3515	VOC & APPL TECH PREP SEC 124	U	8290	3515
3516	HIGH SCHOOL INITIATIVES	U		3515
*3518	REGIONAL SUPPORT	U		3515
*3519	REGIONAL SUPPORT	U	↓	3515
3525	VOC'L, VOC & APPL SEX BIAS	U	no longer active 08-09	3525
3530	VOC'L, VOC & APPL SINGLE PARENT II B	U	no longer active 08-09	3530
3540	VOC'L, VOC & APPL TECH CORRECT	U	8290	3540
3550	VOC'L, VOC & APPL TECH SEC II	U	↓	3550
3555	VOC'L PROG POSTSEC & ADULT II C	U	↓	3555

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
3700-3799 Safe & Drug-Free Schools				
*NOTE: Locally defined Resources sorted under the State identified Resource, e.g. 3719 rolls to 3710				
3710	NCLB: TTL IV, PT A, DRUG-FREE	U	no longer active 15-16	3710
3711	SAFE & DRUG FREE SCHOOLS	U	no longer active 15-16	3710
*3717	TTL IV, A, DRUG-FREE-CHTR (09)	U	no longer active 15-16	3710
*3719	TTL IV, A, DRUG-FREE-CHTR (09)	U	no longer active 15-16	3710
3715	NCLB: DRUG-FREE SCH: PROG DEVE	U	no longer active 15-16	3715
3716	REGIONAL YOUTH DEVELOPMENT GRT <i>(ineffective as of 2015-16)</i>	U	8290	3715
3718	NCLB: TTL IV, PT A SUB B	U	no longer active 11-12	3718
3724	Now is the Time NITT-AWARE	U		3724
3725	SAFE & SUPPORT SCH L/A FF	U	8290	3725
3800-3899 Goals 2000				
3831	GOALS 2000: STUDENT ACAD PARTN	U	no longer active 11-12	3831
3835	GOALS 2000: ADV VIA INDIV DETE	U	no longer active 07-08	3835
3837	GOALS 2000: K-12 RDNG/LANG ART	U	no longer active 12-13	3837
3840	GOALS 2000: STDNT ACADEMIC PAR	U	no longer active 07-08	3840
3855	GOALS 2000: MATH PROF DEV 4-12	U	no longer active 06-07	3855
3856	GOALS 2000: SECONDARY SCH RDNG	U	no longer active	3856
3870	IASA: TTL VIII READING EXCELLE	U	no longer active 08-09	3870
3871	IASA: TTL VIII READING EXCELLE	U	no longer active 08-09	3870
3900-3999 Adult Education				
3905	ADULT BASIC EDUCATION & ESL	U	8290	3905
3909	ADULT ED: STATE LEADERSHIP PROJECTS	U	8290	3909
3910	ADULT ED: ADULT BASIC	U	no longer active 09-10	3910
3911	ADULT ED: E.S.L.	U	no longer active 13-14	3911
3912	ADULT ED: FAMILY LITERAC	U	no longer active 15-16	3912
3913	ADULT ED: ADULT SECONDAR	U	8290	3913
3920	ADULT ED: 353 SERVICES TRAININ	U	no longer active 05-06	3920
3925	ADULT ED: ESL CITIZENS	U	no longer active 09-10	3925
3926	ADULT ED: ENGLISH LITERACY & CIVICS - ED	U	8290	3926
3927	ADULT ED: ENGLISH LITERACY & CIVICS-ED ST <i>(ineffective as of 2020)</i>	U	8290	3927
3928	ADULT ED: VOCABULARY LITERACY	U	no longer active 09-10	3928
3940	ADULT ED: INSTITUTIONALIZED ADULTS	U	8290	3940

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
4000-4299 IASA/NCLB: Programs				
*NOTE: Locally defined Resources sorted under the State identified Resource, e.g. 4037 rolls to 4035				
4010	IASA TTL II, EISENHOWER	U	no longer active 05-06	4010
*4019	IASA TTL II EISENHOWER(09)	U	no longer active 05-06	4010
4015	IASA TITLE II, EISENHOWER TCHR	U	no longer active 05-06	4015
4035	NCLB:: TTL II, PT A, TCHR QUALI	U	8290	4035
*4037	TTL II, A, TCHR QUAL-CHTR (09)	U		4035
*4038	TTL II, A, TCHR QUAL-CHTR (09)	U		4035
*4039	TTL II, A, TCHR QUAL-CHTR (09)	U		4035
4036	NCLB: TTL II, A, PRINCIPAL TRG (ineffective as of 2015-16)	U	↓	4036
4040	IASA TECHNOLOGY LITERACY CHALL	U	no longer active 08-09	4040
4045	NCLB: TITLE II,PT D, E.E.T.T. FRMULA	U	8290 - no longer active FY 17-18	4045
*4049	CTAP E.E.T.T.	U	8290 - no longer active FY 17-18	4045
4046	NCLB: TTL II, PT D, E.E.T.T. COMP	U	8290 - no longer active FY 17-18	4046
4047	NCLB: ARRA TTL II PT D, ENHANCNG ED THRU TECH	U	8290 - no longer active FY 15-16	4047
4048	NCLB: ARRA TTL II PT D, EETT COMPETITIVE GRNTS	U	8290 - no longer active FY 15-16	4048
4050	NCLB: TT II PT B CA MATHEMATICS & SCIENCE	U	8290	4050
4110	NCLB: TTL V PT A, INNOVATIVE ED	U	no longer active 13-14	4110
4111	NCLB: TTL I PT A INNOVATIVE ED	U	no longer active 13-14	4110
*4117	TTL V, A, INNOV ED - CHTR (09)	U	no longer active 13-14	4110
*4118	TTL V, A, INNOV ED - CHTR (09)	U	no longer active 13-14	4110
*4119	TTL V, A, INNOV ED - CHTR (09)	U	no longer active 13-14	4110
4115	NCLB: TTL V, PRIORITY PROJECTS	U	no longer active 13-14	4115
4123	NCLB:: TTL IV, 21ST CENTURY COMM	U	8290	4123
*4139	21ST CENTURY	U	↓	4123
4124	NCLB: TITLE IV, PT B 21ST CENTURY	U	8290	4124
4125	21ST CENTURY CORE GRANT	U		4124
*4127	21ST CENTURY - LOCAL	U		4124
*4128	21ST CENTURY - LOCAL	U		4124
*4129	21ST CENTURY - LOCAL	U		4124
*4131	21ST CENTURY - LOCAL	U		4124
*4132	21ST CENTURY - LOCAL	U		4124
*4133	21ST CENTURY 1X FUNDING ALLOCA	U		4124
*4134	21ST CENTURY 1X FUNDING ALLOCA	U		4124
*4136	21ST CENTURY 1X FUNDING ALLOCA	U		4124
*4137	21ST CENTURY 1X FUNDING ALLOCA	U		4124
*4138	21ST CENTURY 1X FUNDING ALLOCA	U		4124
*4151	21ST CENTURY	U		4124
*4152	21ST CENTURY HS CORE-FED	U		4124
*4153	21ST CENTURY HS ACCESS - FED	U		4124
*4154	21ST CENTURY HS FAMILY LIT-FED	U		4124
*4155	21ST CENTURY EXT ELEM/MID CORE	U		4124
*4156	21ST CENTURY EXT ELEM/MID ACCESS	U		4124
*4157	21ST CENTURY EXT ELEM/MID FAM LIT	U		4124
*4158	21ST CENTURY NEW CORE-FED	U		4124
*4159	21ST CENTURY NEW ACCESS -FED	U		4124
*4160	21ST CENTURY NEW FAM LIT-FED	U		4124
4126	NCLB: TTL VI, PT B, RURAL & LOW	U	↓	4126
4140	FEDERAL SCH RENOVATION PROGRAM	U	no longer active 07-08	4140
*4149	FEDERAL SCH RENOVATION (40)	U	no longer active 07-08	4140
4141	FED SCH RENOVATION CLSSRM TECH	U	no longer active 07-08	4141

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
4200-4299 Bilingual/Immigrant Education				
4201	NCLB: TTL III, IMMIGRANT EDUCAT	U	8290	4201
4203	NCLB: TTL III LIMITED ENG PROF	U	8290	4203
4204	ESEA TTL III, TECH ASSIST	U		4204
4215	IASA TTL VII EMERG IMMIG EDUCA	U	no longer active 05-06	4215
4216	REFUGEE CHILDREN SUPPL ASSISTA	U	8290 - no longer active FY 17-18	4216
4230-4250 Bilingual Ed: Discretionary Grants - Locally Defined				
4230	BILINGUAL ED: DISC GRNT TL III (ineffective as of 2015-16)	U	8290	4230
4310-4330 School-To-Work: Locally Defined				
4310	SCHOOL-TO-WORK/CAREER	U	no longer active 09-10	4310
4311	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4312	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4313	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4314	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4315	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4316	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4317	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4318	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4319	SCHOOL-TO-WORK: PROJ RIVERBANK	U	no longer active 09-10	4310
4320	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4321	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4322	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4323	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4324	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4325	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4326	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4327	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4328	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4329	SCHOOL-TO-WORK: REGIONAL CO	U	no longer active 09-10	4310
4410-4430 Educational Technology: Locally Defined				
4410	EDUCATIONAL TECHNOLOGY	U	8290 - no longer active FY 17-18	4410
4510-4530 Indian Education: Locally Defined				
4510	INDIAN EDUCATION	U	8290	4510
4600-4699 Charter Schools				
4610	NCLB: TTL V PT B, CHARTER SCHOOL	U	8290	4610
4611	FEDERAL CHARTER SCHOOL	U		4610
4617	TTL V, B, CHARTER SCH (09)	U		4610
4618	TTL V, B, CHARTER SCH (09)	U		4610
4619	TTL V, B, CHARTER SCH (09)	U	↓	4610

RESOURCES

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4710-4730 Gifted & Talented Education: Locally Defined				
4710	G.A.T.E. (JAVITS)	U	no longer active 15-16	4710
4810-4826 Other ARRA Programs				
4810	AMER RECOVERY & REINVTMNT ACT	U/F	8290	4810
4811	ARRA: DEPARTMENT OF REHAB	U/F		4810
4821	ARRA: REGIONAL HEAD START QLTY	U/F		4810
4822	ARRA: EARLY HEAD START QLTY	U/F		4810
4823	ARRA: MIGRANT HEAD START QLTY	U/F		4810
4824	ARRA: REG HEAD START EXPANSION	U/F		4810
4825	ARRA: EARLY H.S. EXPANSION	U/F		4810
4826	ARRA: MIGRANT H.S. EXPANSION	U/F	↓	4810
5000-5199 Child Development Programs				
	*NOTE: Locally defined Resources sorted under the State identified Resource, e.g. 5033 rolls to 5035			
5025	CD: FED PRESCHOOL	U	8290	5025
*5027	GENERAL CHILD CARE CCTR FED	U	8290	5025
5026	CD: FED FAMILY CHILD CARE HOMES	U	8290	5026
5035	CD: QUALITY IMPROVEMNT ACTIVIT	U	8290,8590	5035
*5033	CC STAFF RETENTION/TRAINING	U	8290	5035
5034	CD: AB212 SALARY RETN INCENTIV	U		5035
5036	CD: INST'L MAT'LS 1X ONLY	U		5035
5038	CD: HEALTH & SAFETY 1X ONLY	U		5035
5039	CD: INFANT TODDLER 1X ONLY	U		5035
5040	EXEMPT CARE OUTREACH AND TRAINING	U		5035
5041	FEDERAL QUALITY RESC/REFR CRRP	U		5035
5042	ONE TIME ONLY	U		5035
5037	CD: ARRA QUALITY IMPROV. ACTIV	U		5037
5050	CD: FED ALTERNATIVE PAYMENT	U		5050
5052	CD: CARES FUNDING (CAPP)	U		5052
5053	CD: CARES FUND STAGE 2 (C2AP)	U		5053
5054	CD: CARES FUND STAGE 3 (C3AP)	U		5054
5055	CD: LOCAL PLANNING COUNCILS	U		5055
5058	CD: CRRSA FUND 1X STPND	F		5058
5059	CD:AM RESCUE PLN PRESCH (ARPA)	F		5059
5061	CD: FED ALTERNATIVE PAYMENT - STAGE 2	U		5061
5062	CD: FED ALTERNATIVE PAYMENT - STAGE 3	U		5062
5080	CD: SCH-AGE RESOURCE CONTRACTS (ineffective as of 2019-20)	U		5080
5085	CD: FED RESOURCE & REFERRAL	U	↓	5085
5090	CD: CAPACITY BUILDING GRANT	U	no longer active 08-09	5090
5095	CCDF CAPACITY PROJECT	U	8290	5095
5100	CD: CENTRALIZED ELIGIBILITY LIST	U	no longer active 15-16	5100
5129	SUB-AGREEMENT SVCS DIST/AGNCY	U	no longer active 15-16	5100
5159	ARPA CDSS	U/F		5160
5210-5240 Head Start Program: Locally Defined				
5210	HEAD START	U	8290	5210
5211	HEAD START	U		5210
5212	HEAD START	U		5210
5214	REGIONAL HEAD START	U		5210
5220	EARLY HEADSTART	U		5210
5230	MIGRANT HEAD START	U		5210
5240	EMHS EXPANSION	U	↓	5210

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
5300-5499 Child Nutrition Programs				
5310	CHILD NUTR: SCHOOL PROGRAMS	F	8220,8520,8634, 8091,8099	5310
5311	<i>NSLP OUTDOOR EDUCATION</i>	F		5310
5312	<i>NSLP CITYWISE</i>	F		5310
5313	<i>NSLP EARLY INTERVENTION</i>	F	↓	5310
5314	NSLP SUMMER SCHOOL (reinstated for 2014-15)	U	8290	5314
5315	CHILD NUTRITION: ARRA EQUIP	U	no longer active 15-16	5315
5316	CHLD NTR:COVID CARE Meal	F		5316
5320	CHILD NUTR: CACFP CLM CAFE FUND	F	8220, 8520	5320
5330	CHILD NUTR: SUMMER FD SERV PROG	F	8220	5330
5335	CHILD NUTR: SUMMER FOOD SERV SP	F		5335
5340	CHILD NUTR: CCFP CASH IN LIEU	F		5340
5350	CHILD NUTR: CCFP FAM DAY CARE SP	F		5350
5360	CHILD NUTR: CCFP STARTUP	F	↓	5360
5366	CHILD NUTR: MEAL SUPPLEMENT	F	no longer active 04-05	5366
5370	CHILD NUTR: FRESH FRUIT & VEGETABLE	U	8220	5370
5375	CHILD NUTR: SUMMER FOOD SERVICE (ineffective as of 2014-15)	U	8220,8520	5375
5380	CHILD NUTR: SCH BREAKFAST STRT	U	8520	5380
5451	CHILD NUTR: GARDEN ENHANCED NU	U	no longer active 13-14	5451
5453	CHILD NUTR: SHAPE CALIF MODEL	U	no longer active 13-14	5453
5454	CHILD NUTR: TEAM NUTRITION	U	8290 - no longer active FY 17-18	5454
5455	CHILD NUTR: NUTRITION EDUCATION	U	no longer active 09-10	5455
5460	CHILD NUTR: CACFP ECR	F		5460
5465	CHILD NUTR: SNP ECR	F		5465
5466	CHILD NUTR: SUPPLY CHN ASSTNC	F		5466
5500-5799 Other Federal Programs				
5510	NCLB: TTL V, PT D, CHARACTER ED	U	8290	5510
5570	CALSERVE: LEARN & SERVE AMERIC	U	no longer active 07-08	5570
5575	CALSERVE: LEARN AND SERVE AMER	U	no longer active 15-16	5575
5600	WORKFORCE INVESTMENT ACT (WIA)	U	no longer active 10-11	5600
5610	WORKFORCE INVESTMENT ACT (WIA)	U	8290	5610
5628	HIGH SCHOOL REFORM GRANT	U	no longer active 08-09	5628
5630	NCLB: TITLE X, MCKINNEY-VENTO HOMELESS	U	8290	5630
5634	ARP HOMELESS CHLD & YTH COVID	U		5634
5635	NCLB: ARRA TITLE X MCKINNEY-VENTO HOMELS	U	no longer active 15-16	5635
5640	MEDI-CAL BILLING OPTION	F	8290	5640
5641	<i>MEDI-CAL BILLING RESERVE</i>	F	8290	5640
5650	FEMA PUBLIC ASST FUNDS	F	8281	5650
5652	FEMA HAZARD MITIGATION GRNT	U	8281	5652

RESOURCES

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5800-5999 Other Federal Programs: Locally Defined (Whether U or F is determined upon establishment)				
5810	OTHER FEDERAL	U/F	8182, 8290	5810
5801	OTHER FED: MIGRANT HS CONSTRUC	U/F		5810
5802	21ST CENTURY AFTER SCHOOL	U/F		5810
5803	21ST CENTURY SUPPLEMENTAL DAYS	U/F		5810
5804	21st CENTURY ACCESS/TRANSPORT	U/F		5810
5805	21ST CENTURY SUPPL-BEFORE	U/F		5810
5811	21ST CENTURY AFTER SCHOOL LEAR	U/F		5810
5812	HEALTHY FAMILIES/MEDICAL FOR C	U/F		5810
5813	SMALL RURAL SCHL ACHIEVEMNT	U/F		5810
5814	MIGRANT HEAD START	U/F		5810
5815	MIGRANT HEAD START	U/F		5810
5816	FOREIGN LANG ASSIST EL & SECON	U/F		5810
5817	BEFORE SCHOOL PROGRAM	U/F		5810
5818	TECH PREP - YCCD	U/F		5810
5820	PANDEMIC EBT	U/F		5810
5824	OTHER FED: EARLY HEADSTART	U/F		5810
5830	OTHER FED: PROJECT LEAD YR 2	U/F		5810
5831	OTHER FED: PROJECT LEAD	U/F		5810
5832	OTHER FED: AMERICORPS	U/F		5810
5833	NATL CITY PUBLIC LIBRARY	U/F		5810
5834	REG PTNRSHIP LOW/PERF SCH	U/F		5810
5835	O.E.MULLEIN MEADOW RESTORATION	U/F		5810
5836	REG PTNRSHIP LOW/PERF SCH	U/F		5810
5837	OTHER FED: CALWIB/LEAD	U/F		5810
5838	BUILDING YOUR FUTURE	U/F		5810
5840	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5841	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5842	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5843	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5844	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5845	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5846	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5847	OTHER FED: ASSESSMNT BUSINESS	U/F		5810
5848	OTHER FED: ASSESSMNT BUSINESS	U/F	▼	5810
5849	OTHER FED: ASSESSMNT BUSINESS	U/F	8182, 8290	5810
5850	OTHER FED: CAL WORKS/FMLY LRNG	U/F		5810
5851	READINESS EMERGENCY MANAGEMENT	U/F		5810
5855	PREVENTION PROG: TRAFFIC SAFTY	U/F		5810
5860	OTHER FED: STANREAD 99/00	U/F		5810
5870	SECOND TO NONE	U/F		5810
5871	DEPT OF DEFENSE	U/F	▼	5810
5880	CRRSA: CORNV RESPONSE & RELIEF	U/F		5810
5885	ARP ESSER: AMERICAN RESCUE PLN	U/F		5810

RESOURCES

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6000-7999 State Resources Restricted				
*NOTE: Locally defined Resources sorted under the State identified Resource, e.g. 6066 rolls to 6060				
6010	AFTER SCH LEARNING & SAFETY (ASES)	U	8590	6010
6011	AFTER SCHOOL LANG TECH ASSIST	U		6010
6012	21ST CNTRY TRANSITION-COHORT 1	U		6010
6013	21ST CNTRY TRANSITION-COHORT 2	U		6010
6014	21ST CNTRY TRANSITION-COHORT 3.1	U		6010
*6018	21ST CNTRY TRANSITION-COHORT 3.2	U		6010
*6019	ASES-UNIVERSAL COHORT 5	U	↓	6010
6015	ADULTS IN CORRECTNL FACILITIES	F	8311	6015
6016	ADULT ED: SITE MANAGEMENT I.S.	U	no longer active 08-09	6016
6017	DISTRICT BLOCK GRANT	F	no longer active 05-06	6017
6020	CSIS: CALIF SCH INFO SERVICE	U	8590 - no longer active FY 17-18	6020
6030	CHARTER SCHOOLS FACILITIES LS	U	8590	6030
6040	CD: STATE ALTERNATIVE PAYMENT	U	8590	6040
6041	CD: STATE ALTERNATIVE PAYMENT - STAGE II	U	8590	6041
6042	CD: STATE ALTERNATIVE PAYMENT - STAGE III	U	8590	6042
6045	CHILD DEVELOP. STATE/LOCAL COUN	U	8590	6045
6050	PREKINDERGARTEN/FAMILY PART	U	no longer active 13-14	6050
6051	PREKINDERGARTEN/FAMILY LIT FUL	U	no longer active 13-4	6051
6052	PREKINDERGARTEN/FAMILY SUPPORT	U	8590	6052
6053	CHLD DEV:UNIVRSL PREK PLNG IMP	U	8590	6053
6055	CD: STATE PRESCHOOL PD	U	no longer active 13-14	6055
6056	CD: STATE PRESCHOOL FD	U	no longer active 13-14	6056
6060	CD: STATE GEN CHILD CARE CNTR	U	8530, 8590	6060
6061	GENERAL CHILD CARE	U		6060
*6066	CD: STATE BASED MIGRANT PY	U		6060
6065	CD: MIGRANT DAY CARE CENTERS	U		6065
*6067	CD: STATE COMBINED	U		6065
6070	CD: MIGRANT SPECIAL SERVICES	U	↓	6070
6071	MIG SPEC SVCS - FY	U	no longer active	6070
6072	MIG SPEC SVCS - PY	U	no longer active	6070
6075	CD: STATE FAMILY CHILD CARE HOMES (ineffective as of 2018-19)	U	8590	6075
6080	CD: EXTENDED DAY CARE (LATCHKEY)	U	no longer active 15-16	6080
6091	CAL-SAFE SUPPORTIVE SERVICES (SEE 0602)	F	no longer active 09-10	6091
6092	CAL-SAFE CHILD CARE & DEVL SER (SEE 0603)	F	no longer active 09-10	6092
6093	CAL-SAFE COUNTY CLASSROOM (SEE 0604)	F	no longer active 09-10	6093
6102	CD: UPK PLANNING GRANT	U	8590	6102
6105	CD: STATE PRESCHOOL CSPP	U	8590	6105
6106	GENERAL CHILD CARE CCTR STATE	U	8590	6105
6108	SB89 COVID19 EARLY LEARN ELC	U	8590	6108
6110	CD: RESOURCE & REFERRAL	U	8590	6110
6123	CD: WORKFORCE PATHWAYS	U	8590	6123
6127	CD: QRIS BLOCK GRANT	U	8590	6127
6128	CD: IT-QRIS BLOCK GRANT	U	8590	6127
6130	CD: CENTER-BASED RESERVE ACCOUNT	F	8990	6130
6131	CD: RESOURCE & REFERRAL RES ACCOUNT	F		6131
6132	CD: ALT PAYMENT RESERVE ACCOUNT	F	↓	6132
6140	CD: CHILD CARE FACILITIES REVOLVING FUND	F	8979	6140
6144	CD: INST'L MAT'LS & SUPPLIES	U	no longer active 13-14	6144
6145	FACILITY RENOVATION & REPAIR	U	8590	6145
6150	CENTRALIZE ELIGIBILITY (CCEL)	U	no longer active 15-16	6150
6160	CHILD CARE & DEV. DIVISION	U/F	8590	6160
6200	CLASS-SIZE REDUCT FACILITIES FUNDING	F	no longer active 13-14	6200
6205	DEFERRED MAINTENANCE (SEE 0605)	F	no longer active 10-11	6205
6206	DEF'D MAINTENANCE-CRITICAL HDS	F	no longer active 10-11	6205

RESOURCES

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6207	DEFERRED MAINTENANCE-CHTR SCH	F	no longer active 10-11	6205
6208	DEFERRED MAINTENANCE-CHTR SCH	F	no longer active 10-11	6205
6209	DEFERRED MAINTENANCE-CHTR SCH	F	no longer active 10-11	6205
6215	GANG RISK INTERVENTION PROGRAM	U	no longer active 09-10	6215
6216	GANG RISK INTERVENTION PROGRAM	U	no longer active 09-10	6215
6217	GANG RISK INTERVENTION PROGRAM	U	no longer active 09-10	6215
6225	EMERGENCY REPAIR PROGRAM (WILLIAMS ACT)	U	8590	6225
6226	SCHOOL FACILITIES NEEDS ASSMNT (WILLIAMS ACT)	F	no longer active	6226
6230	CALIFORNIA CLEAN ENERGY JOBS ACT (PROP 39)	F	8590	6230
6240	HEALTHY STRT: PLANNING & OP GR	U	no longer active 15-16	6240
*6244	ALT ED:HS-PLNG/OPRTIONS GRANT	U	no longer active 15-16	6240
6243	HEALTHY START: BUS PARTNRSHIP	U	no longer active 08-09	6243
6245	HEALTHY START: PREGNANT & PARENTING	U	no longer active 08-09	6245
6250	EARLY MENTAL HEALTH INITIATIVE (Ineffective as of 2016-17)	U	8590	6250
6255	TEACHER RECRUITMENT CENTERS	U	no longer active 08-09	6255
6258	PE TEACHER INCENTIVE GRANT (SEE 0606)	F	8590	6258
6260	ALTNTVE CERT PROG FOR INTERN TCHR (SEE 0640)	U	8590	6260
6261	CALIF MATH INITIATIVE FOR TCHR	U	no longer active 06-07	6261
6262	PRE-INTERNSHP TEACHNG PRO (CTC (SEE 0641)	U	8590	6262
6263	PARAPROFESSIONL TCHR TRNG (CTC(SEE 0642)	U	8590	6263
6264	EDUCATOR EFFECTIVENESS (ineffective as of 2019-20)	F		6264
6265	TEACHERS AS A PRIORITY BLOCK G	U	no longer active 09-10	6265
6266	EDUCATOR EFFECTIVENESS CAT PRO	F	8590	6266
6267	NATL BOARD CERT TCHR INIT GRN (SEE 0607)	U		6267
6268	CERT STAFF PERFORMANCE INC BON	F	no longer active 09-10	6268
6270	ACADEMIC VOLUNTEER & MENTOR	U	no longer active 08-09	6270
6271	NBPTS CERTIFICATION INCENTIVE	U	8590	6271
6275	TEACHER RECRUIT. & STUDENT SUP	F	no longer active 13-14	6275
6280	COMMUNITY ED: INTERGENTL ED	U	no longer active 09-10	6280
6285	COMMUNITY-BASED TUTORING GRT (SEE 0608)	F	no longer active 09-10	6285
6286	ELAP-TCHR TRNG & STUDENT ASSIS	F	no longer active 14-15	6286
6287	ELL ACQUISITION/DEV PILOT	F	no longer active 14-15	6287
6288	ENGLISH LANGUAGE & INTENSIVE	F	no longer active 09-10	6288
6292	CLASSROOM LIBRARY MATL, GR K-4	F	no longer active 08-09	6292
6296	CALIF PUBLIC SCH LIBRARY ACT	F	no longer active 09-10	6296
6297	CA PUBLIC SCH LIBRY-CHTR (09)	F	no longer active 09-10	6296
6298	CA PUBLIC SCH LIBRY-CHTR (09)	F	no longer active 09-10	6296
6299	CA PUBLIC SCH LIBRY-CHTR (09)	F	no longer active 09-10	6296
6300	LOTTERY: INSTRUCTIONAL MAT'LS	F	8560	6300
6301	LTRY INST MAT'LS-COMM COLLEGE	F		6300
6302	LTRY INST MAT'LS - ARCHWAY	F		6300
6303	LTRY INST MAT'LS-VOC ED	F		6300
6304	ROP INSTRTL MATL'S LOTTERY	F		6300
6305	LTRY INST MAT'LS-SPECIAL ED	F		6300
6306	LOTTERY CHARTER (09)	F		6300
6307	LTRY INST MAT'LS - CHTR (09)	F		6300
6308	LTRY INST MAT'LS - CHTR (09)	F		6300
6309	LTRY INS MTL-CHTR 09 OR SELPA	F		6300
6310	SCHOOL/LAW ENFORCEMENT-PRTRNSH	U	no longer active 09-10	6310
6311	SCH/LAW ENFORCMNT PRTRNSHP: MG	U	no longer active 09-10	6310
6312	SCH/LAW ENFORCMNT PRTRNSHP: MG	U	no longer active 09-10	6310
6315	SCHOOL/LAW ENFRMNT-CONFLICT R	U	no longer active 09-10	6315
6316	TOLERANCE EDUCATION PROGRAM	U	no longer active 09-10	6316
6317	CA EQUITY PERFOR & IMPR GRANT	F	8590	6317
6318	ANTIBIAS EDUCATION GRANT	F	8590	6318
6320	SCHOOL/LAW ENFRMNT-SCH COM VI	U	no longer active 08-09	6320
6330	SCHOOL COMM POLICING PARTNERSH	U	no longer active 09-10	6330

RESOURCES

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6340	PARENT/TCHR INVOLVEMENT SOTO	U	no longer active 09-10	6340
6341	PARENT/TCHR INVOLVEMENT HUGHES	U	no longer active 09-10	6341
6342	PARENT/TCHR INVOLVEMENT HAYD	U	no longer active 09-10	6342
6350	ROC/P APPORTIONMENT (SEE 0609)	F	no longer active 09-10	6350
6351	ROP ADMINISTRATION	F	no longer active 09-10	6350
6352	APPRENTICEHIP-SHEET METAL-ROP	F	no longer active 09-10	6350
6353	APPRENTICEHIP-ELECTRICIAN-ROP	F	no longer active 09-10	6350
6355	ROC/P TRAINING & CERT FOR COMM	F	8590	6355
6360	PUPILS W/DISABILITIES ATTENDIN	F	8311	6360
6365	ROC/P: EQUIPMENT	F	no longer active 09-10	6365
6370	ROC/P OR ADULT ED: CALWORKS PA	U	no longer active 08-09	6370
6371	CALWORKS-SUPPORT SERVICES	U	no longer active 08-09	6370
6372	CALWORKS-SUPPORT SERVICES	U	no longer active 08-09	6370
6375	CAREER/TECH ED, INDUSTRY-BASED	F	no longer active 09-10	6375
6377	CAREER TECH ED EQUIPMENT	F	no longer active 09-10	6377
*6376	YROP-CAREER TECH ED	F	no longer active 09-10	6377
6378	CA HEALTH SCIENCE CAPACITY BLDG PROJ	U	8590	6378
6380	SCHOOL-TO-CAREER (STC) LOCAL PRTRNSHIPS	U	no longer active 09-10	6380
6382	CALIF CAREER PATHWAY (ineffective as of 2020-21)	U	8590	6382
6385	GOVNR'S CTE: CA PARTNR ACAD	U	8590	6385
6386	CPA-GREEN AND CLEAN AB 519	U	8590	6386
6387	CTE-CAREER TECH INCENTIV GRANT	U	8590	6387
6388	K-12 STRONG WORKFORCE	U	8590	6388
6389	K-12 STRONG WORKFORCE	U		6389
6390	ADULT ED APPORTIONMENT (SEE 0610)	F	no longer active 10-11	6390
6391	ADULT EDUCATION PROGRAM	F	8590	6391
6405	SCH SAFETY & VIOLENCE PRV 8-12 (SEE 0611)	F	no longer active 09-10	6405
6500	SPECIAL EDUCATION	F	8091,8097,8099, 8311,8319,8590, 8710,8791,8792, 8793,8980	6500
6501	SP ED-GENERAL REVENUE	F		6500
6502	SP ED - MEDI-CAL	F		6500
6503	SP ED-SPECIAL ED ADMIN	F		6500
6504	SP ED EXTENDED YEAR 0	F		6500
6505	SP ED CUSTODIAN/GROUNDSKEEPER	F		6500
6506	CALIF HS EXIT EXAM CASHEE	F		6500
6507	SPEC ED - CHARTER (09)	F		6500
6508	SPEC ED - CHARTER (09)	F		6500
6509	SPEC ED - CHARTER (09)	F		6500
6512	SELPA MH PROP98 AB114	F		6512
6513	ED MENTAL HEALTH SVCS	F		6500
*6518	1:1 INSTR ASST REV/PR YR 03/04	F		6500
*6521	EMOTIONALLY DISTURBED SCH AGE	F		6500
*6522	HOME AND HOSPITAL INSTRUCTION	F		6500
*6523	LEARNING DISABILITY	F		6500
*6524	RESOURCE SPECIALIST PROG - ED	F		6500
*6526	ED COUNSELING SB 1895	F		6500
*6527	EMOTIONALLY DISTURBED INCLUSION	F		6500
*6528	SPECIAL ED - JUV HALL	F		6500
*6531	RESOURCE SPECIALIST PROG - EI	F		6500
*6532	SEVERELY HANDICAPPED - MLA	F		6500
*6533	SH INTERGRATED SITE	F		6500
*6534	SPEECH/LANGUAGE PATHLGST - PF	F		6500
*6536	SEVERELY HANDCP INCLUSION	F		6500
*6537	E.C.I. DONATION ACCOUNT	F		6500
*6538	E.I. ASSESSMENT TEAM	F		6500
*6541	MULTIPLE HANDIC/MEDIC FRAGILE	F		6500

RESOURCES

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*6542	SH BEHAVIORALLY IMPULSIVE	F		6500
*6543	JFK DONATION ACCOUNT	F		6500
*6544	STONUM ROAD LIFE SKILLS DONATN	F		6500
*6545	STONUM ROAD LIFE SKILLS	F		6500
6546	MENTAL HEALTH SB820	F		6546
6547	SPEC ED EARLY INTERVENTION PRE	F		6547
*6550	AUTISM INCLUSION	F		6500
*6551	AUTISM PREFORMAL SDC	F		6500
*6552	AUTISM PRIMARY AGE SDC	F		6500
*6553	SEVERE DISORDER LANGUAGE SDC	F		6500
*6554	AUTISIM DONATION (HARRISON)	F		6500
*6555	SEVERE DISORDER LANGUAGE PF	F		6500
6556	AUTISM INTERM/JH SDC	F		6500
*6560	ASSISTIVE TECHNOLOGY	F		6500
*6561	MULTI-HANDICAPPED	F		6500
*6562	PHYSICALLY HANDICAPPED-INCLUSN	F		6500
*6563	PHYSICALLY HANDIC-SPECIAL CLSS	F		6500
*6564	SEVERELY HANDICAPPED-INCLUSION	F		6500
*6565	SEVERELY HANDICAPPED-SPEC CLSS	F		6500
*6566	VISUALLY HANDICAPPED	F		6500
*6567	SP ED-DONATION ACCT	F		6500
*6571	DHH INCLUSION	F		6500
*6572	DHH PREFORMAL	F		6500
*6573	DHH SCHOOL AGE	F		6500
*6574	LS-CITY WISE & VOCATIONAL ED	F		6500
*6576	ADAPTED PE-SCHOOL AGE	F		6500
*6577	SPEECH/LANGUAGE PATHOLOGIST-SA	F		6500
*6578	SP ED-SEVERELY HANDICAPPED	F	↓	6500
*6580	ED-SCHOOL AGE ONE-TO-ONE ASSTN	F	8091,8097,8099, 8311,8319,8590, 8710,8791,8792, 8793,8980	6500
*6581	M.L.A. ONE-TO-ONE ASSISTANTS	F		6500
*6582	SH-SPECIAL CLASS ONE-TO-ONE AS	F		6500
*6583	AUTISM PREFORMAL ONE-TO-ONE AS	F		6500
*6584	AUTISM SCHOOL AGE ONE-TO-ONE A	F		6500
6585	READING PROF DEV INSTITUTE	F		6585
*6586	INCLUSION ONE-TO-ONE ASSISTANT	F		6500
*6587	SPECIAL CLASS ONE-TO-ONE ASSIS	F		6500
*6588	PF & DHH ONE-TO-ONE ASST	F		6500
*6589	1 TO 1 - SA DHH	F		6500
*6590	AB602 - POT	F		6500
*6591	SELPA 1X MENTAL HEALTH SB70	F		6500
*6592	SELPA RLA/DIRECTOR	F		6500
*6593	SELPA FACILITIES MAINTENANCE	F		6500
*6594	SP ED-LOW INCIDENCE	F		6500
*6595	OUT OF HOME CARE	F		6500
*6596	SELPA-NPS	F		6500
*6597	SP ED-RLA/PROGRAM SPECIALISTS	F		6500
*6598	SELPA-AB602 ONE TIME	F		6500
*6599	SP ED MNTL HLTH SERV (STATE)	F	↓	6500
6510	SPEC ED: EARLY ED INDIVIDUALS	F	8311	6510
6511	EARLY STRT GRT/INFNT TODD EX YR	F	8311	6510
6515	SPEC ED: INFANT DISCRETIONARY	U	8590	6515
6520	SPEC ED: PROJECT WORKABILITY I	U		6520
6525	SPEC ED: CROSS-CULTURAL ASSESSMENT (ineffective as of 2016-17)	U		6525
6530	SPEC ED: LOW INCIDENCE (ineffective as of 2016-17)	U		6530
6535	SPEC ED:PERSONNEL STAFF DEV (ineffective as of 2016-17)	U	↓	6535

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
6540	SPEC ED: STATE STAFF DEV	U		6540
6575	HIGH-RISK YOUTH & PUBLIC SAFETY	U	no longer active 09-10	6575
6585	READING PROF DEV INSTITUTE	F	no longer active 09-10	6585
6650	TOBACCO-USE PREVENTION EDUC	U	8590	6650
6660	TUPE/TOBACCO USE PREV ED, 4-8	U	no longer active 13-14	6660
6667	TUPE, GR 4-8 - CHARTER (09)	U	no longer active 13-14	6660
6668	TUPE, GR 4-8 - CHARTER (09)	U	no longer active 13-14	6660
6669	TUPE, GR 4-8 - CHARTER (09)	U	no longer active 13-14	6660
6670	TUPE/TOBACCO USE PREV ED, 9-12	U	no longer active 13-14	6670
6680	TOBACCO-USE PREV ED, COE ADMN	U	8590	6680
6685	TOBACCO USE PREV (PROP 56)	U	8590	6685
6690	TUPE/TOBACCO USE PREV ED, 6-12	U	8590	6690
6691	TUPE TIER II	U	8590	6690
6692	TUPE COHORT F TIER I	U	8590	6690
6693	TUPE COHORT F TIER II	U	8590	6690
6695	TOBACCO USE PREV (56 LOCAL)	U	8950	6695
6700	WIA: STATE MATCH	U	no longer active 09-10	6700
6701	WIA: REGIONAL COORDINATION	U	no longer active 09-10	6701
6760	ARTS AND MUSIC BLOCK GRANT (SEE 0612)	F	no longer active 09-10	6760
6761	ART MUSIC & PE SUPPL'S & EQUIP	F	no longer active 09-10	6761
6762	ARTS MUSIC & INST. MATLS DISC	F	8590	6762
6781	AIDS EDUCATION: W/HEALTH SERVC	U	no longer active 09-10	6781
6785	CHILD ORAL HEALTH ASSESS PROG	U	no longer active	6785
7005	CATEGORICAL PROGRAMS PER ADA	F	no longer active 12-13	7005
7010	AGRICULTURAL VOC'L INCENTIVE G	U	8590	7010
7015	AMERICAN INDIAN EDUC CNTRS	U	no longer active 10-11	7015
7018	ARTS EDUC PARTNERSHIP GRANTS	U	no longer active 09-10	7018
7021	CHILD NUTR: LINKING ED, ACTIVI	U	no longer active 13-14	7021
7022	CHILD NUTRITION	F	no longer active 09-10	7022
7023	CALIF FRESH STRT-TRAIN & EVAL	U	no longer active 09-10	7023
7026	CALIF INSTRUCTIONAL SCHOOL GARDENS	U	no longer active 09-10	7026
7027	CHLD NTR:COVID STATE Meal	F	8520	7027
7028	CHLD NTR:KITCHN INFRSTR UPGRD	F	8520	7028
7029	CHLD NTR: FOOD SRVC TRAINING	F	8520	7029
7032	CHLD NTR: KIT TRAINING FUNDS	F	8520	7032
7033	CHLD NTR: SCH FOOD BEST PRACT	F	8520	7033
7045	TARGETED INSTRUCT IMPROVE GRNT	F	no longer active 10-11	7045
7050	DEMO PROG IN INTENSIVE INSTRUC	U	no longer active 07-08	7050
7055	CALIF HIGH SCH EXIT EXAM (SEE 0613)	F	no longer active 10-11	7055
7056	CAHSEE INDIVIDUALIZED MAT'LS	F	no longer active 10-11	7056
7060	DROPOUT PREVENTION: ED CLINICS	U	no longer active 09-10	7060
7065	DROPOUT PREVENTION: IMPL MODEL	U	no longer active 09-10	7065
7070	DROPOUT PREVENTION: ALT WKR CN	U	no longer active 09-10	7070
7075	DROPOUT PREVENTION	U	no longer active 09-10	7075
7080	SUPPLEMNTAL SCH COUNSEL PROG (SEE 0614)	F	no longer active 09-10	7080
7085	CA LEARNING COMM (LCSSP)	F	8590	7085
7090	ECONOMIC IMPACT AID (EIA) (SEE 0653)	F	no longer active 16-17	7090
7091	ECONOMIC IMPACT AID: LEP (SEE 0654)	F	no longer active 16-17	7091
7100	EDUC TECH: DIGITAL HIGH SCHOOL	U	no longer active 09-10	7100
*7102	ED TECHNOLOGY: DIGITAL HI SCHL	U	no longer active 09-10	7100
*7103	ALT ED/JB ALLARD:DIGITAL HS	U	no longer active 09-10	7100
*7104	ALT ED/JV HALL:DIGITAL HS	U	no longer active 09-10	7100
*7106	ED TECH: DIGT HI SCHL/REG SRV	U	no longer active 09-10	7100
*7107	CALIF TECH ASST PRJ HS AB2882	U	no longer active 09-10	7100
*7108	CALIF TECH ASST PRJ HS AB2882	U	no longer active 09-10	7100
*7109	REG 6 DATA COLLECTION	U	no longer active 09-10	7100
7101	ED TECH: DIGITAL HS STAFF DEV.	F	no longer active 09-10	7101

RESOURCES

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7105	ED TECH: HIGH TECH HIGH SCHOOL	U	no longer active 09-10	7105
7110	EDUC TECH: CTAP, SETS & SUPL GRNTS (SEE 0615)	U	no longer active 09-10	7110
7111	ED TECH: CTAPS/REGIONAL YR2	U	no longer active 09-10	7110
7112	ED TECHNOLOGY: CLEARINGHOUSE/C	U	no longer active 09-10	7110
7113	ED TECHNOLOGY: SETS/CLRN	U	no longer active 09-10	7110
7114	ED TECH:5C0CTAPS REGIONAL	U	no longer active 09-10	7110
7115	CENTRALIZED CTAP	U	no longer active 09-10	7110
7116	ED TECHNOLOGY: SETS/CLRN	U	no longer active 09-10	7110
7117	ED TECHNOLOGY: SETS/CLRN	U	no longer active 09-10	7110
7118	CTAP/EETT	U	no longer active 09-10	7110
7120	ED TECH: STAFF DEVELOPMENT	F	no longer active 09-10	7120
7121	DISTANCE LEARNING/CASF GRANT	F	8590	7121
7125	ED TECH: INSTITUTE FOR COMPUTE	U	no longer active 09-10	7125
7126	CALIFORNIA K-12 HIGH SPEED NETWORK	U	8590	7126
7127	ED TECH: HS ONLINE ADV PLACEMENT	U	no longer active 08-09	7127
7130	EARLY INTERVENTION FOR SCH SUC	U	no longer active 09-10	7130
7135	ENVIRONMENTAL EDUCATION	U	8590	7135
7137	CREEC: ENVIRONMENTAL	U	8590	7135
7140	GIFTED & TALENTED EDUC (GATE) (SEE 0616)	F	no longer active 09-10	7140
7150	INSTRUCT'L MAT'LS CORE RDG K-3	F	no longer active 03-04	7150
7155	INSTRUCT'L MAT'LS (IMF),K-8	F	no longer active 10-11	7155
7156	INSTL MATLS REALIGNMENT IMFRP (SEE 0617)	F	no longer active 10-11	7156
*7151	IMFRP / ALT ED (LOCAL-CO)	F	no longer active 10-11	7156
*7152	IMFRP / SPEC ED (LOCAL-CO)	F	no longer active 10-11	7156
*7153	IMFRP / REC CENTER (LOCAL-CO)	F	no longer active 10-11	7156
*7154	IMFRP / CHARTER (LOCAL-CO)	F	no longer active 10-11	7156
*7159	IMFRP - CHARTER (09)	F	no longer active 10-11	7156
*7161	TEMP - IMFRP FOR KEYES CHTR	F	no longer active 10-11	7156
7157	IMFRP-ENGLISH LEARNERS (1-TME)	F	no longer active 10-11	7157
7158	IMFRP-API DECILES (Williams Act)	F	no longer active 10-11	7158
7160	INSTRUCTIONAL MATLS, GR 9-12	F	no longer active 10-11	7160
7161	TEMP - IMFRP FOR KEYES CHTR	F	no longer active	7156
7170	INSTRUCT'L MAT'LS: BRAILLE & LARGE PRINT	F	no longer active 10-11	7170
7180	INSTL MATLS: STANDARDS-BASED	F	no longer active 07-08	7180
7185	SCIENCE LABORATORY MATERIALS	F	no longer active 03-04	7185
7200	MILLER UNRUH READING PROGRAM	F	no longer active 09-10	7200
7210	AMERICAN INDIAN EARLY CHILDHOOD (was 0618) reinstated 2013-14	U	8590	7210
7220	PARTNERSHIP ACADEMIES PROGRAM	U	8590	7220
7225	PARTNERSHIP ACADEMIES: NEW PROG GRNTS	U	no longer active 09-10	7225
7227	INFORMATION TECH CAREER ACADEMY GRANTS	U	no longer active 09-10	7227
7230	TRANSPORTATION: HOME TO SCHOOL (SEE 0655) ineffective as of 2016-17)	F	8311,8675,8677 8980,8990	7230
7235	TRANSPORTATION: BUS REPLACEMNT(ineffective as of 2016-17)	U	8590,8990	7235
7236	SCHOOL BUS EMISSION REDUCTION	F	8590,8699	7236
7240	TRANSPORTATION: SPEC EDUCATION(ineffective as of 2016-17)	F	8311,8675,8677,8980	7240
7250	SCHOOL-BASED COORD PROG (SBCP) (ineffective as of 2016-17)	F	8590,8990	7250
7255	IMMED INTERV/UNDERPERF SCHOOLS	U	no longer active 09-10	7255
7256	II/USP: SAIT CORRECTIVE ACTION PLAN	U	no longer active 09-10	7256
7258	HIGH PRIORITY SCHOOL GRANTS (SEE 0619)	U	no longer active 09-10	7258
7259	HIGH SCHOOL PUPIL SUCCESS ACT (HSPSA)	U	no longer active 13-14	7259
7260	SCHOOL IMPROVEMENT PROG (SIP)	U	no longer active 09-10	7260
7265	SCHOOL IMPROV PROG, 7-12	U	no longer active 09-10	7265
7268	HIGH PRIOR. SCH: SAIT & CORRECT (SEE 0620)	U	no longer active 09-10	7268
7271	CA PEER ASST & REV PROG (PAR) (SEE 0621)	F	no longer active 09-10	7271
7272	PEER ASST REVIEW PROGRAM	F	no longer active 09-10	7271
7273	CA PEER ASST & REV PROG (PAR)	F	no longer active 09-10	7271
7274	ADVANCED PLACEMENT CHALLENGE G	U	no longer active 09-10	7274

RESOURCES

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7275	STAFF DEV BILINGUAL TCHR TRNG (SEE 0622)	U	no longer active 09-10	7275
7276	CERTIFICATED STAFF MENTOR PROG (SEE 0623)	F	no longer active 09-10	7276
7280	STAFF DEV BEG TCHR SUP & ASSES	U	no longer active 09-10	7280
7281	STAFF DEV: BEG TCHR SUP/ASSESS	U	no longer active 09-10	7280
7282	STAFF DEV: HIGH SCHOOL COACHIN	U	no longer active 09-10	7282
7286	INTERNAT'L BACCALAUREATE (IB) (SEE 0624)	F	no longer active 09-10	7286
7292	STAFF DEV: STANDARDS-BASED MTH	U	no longer active 08-09	7292
7293	STAFF DEV: MATHEMATICS TEACHER	U	no longer active 09-10	7293
7294	STAFF DEV: MTH & RDNG (AB 466) (SEE 0625)	F	no longer active 09-10	7294
7295	STAFF DEV: READING SERVCS FOR (SEE 0626)	U	no longer active 09-10	7295
7296	STAFF DEV:TCHRS OF ENG LANG LRNR (SEE 0643)	F	no longer active 09-10	7296
7305	STAFF DEV: RESOURCES AGENCIES	U	no longer active 07-08	7305
7311	CLASS SCH PROF DEV BLOCK GRANT	F	8590	7311
7315	STAFF DEV: SCH DEV PLANS	F	no longer active 06-07	7315
7320	STAFF DEV: ADMIN TRAINING	U	no longer active 09-10	7320
7325	STAFF DEV: PRNCPLS TRNG (AB75) (SEE 0627)	F	no longer active 09-10	7325
7335	STAFF DEV: INTERSEGMENTAL COLL	U	no longer active 09-10	7335
7336	COLLEGE PREP PRTNSHP: COLL ENT	U	no longer active 07-08	7336
7337	ACADEMIC IMPRVMT & ACHIEVEMNT	F	no longer active 09-10	7337
7338	ACAD IMPRV AND ACHIEV ACT	F	no longer active 09-10	7337
7339	ACAD IMPRV AND ACHIEV ACT	F	no longer active 09-10	7337
7340	STAFF DEV: INTERSEGMENTAL ADV(ineffective as of 16-17)	U	8590	7340
7345	STAFF DEV: INTERSEGMENTAL CA	U	no longer active 09-10	7345
7352	AB615 SCH IMPR & STAFF DEV CLU	F	no longer active	7352
7353	AB615 ALT & COMP CLUSTER	F	no longer active	7353
7354	AB615 SCH DIST IMPR CLUSTER	F	no longer active	7354
7360	STUDENT ORGANIZATIONS VOC ED (SEE 0628)	U	8590	7360
7365	SUPPLEMENTARY PROG: FOSTER YTH	U		7365
7366	SUPPL PROG: FOSTER YOUTH IN LI	U	↓	7366
7367	FOSTER YTH IN CNTY-OP JUV DET	U	no longer active	7367
7370	SUPPLMNTY PROG-SPECIALIZED (SEE 0629)	U	8590	7370
7375	TENTH GRADE COUNSELING	F	no longer active 09-10	7375
7380	YEAR-ROUND ED (YRE) IMPLEMNT GT	U	no longer active 09-10	7380
7385	COUNTY OVERSIGHT-WILLIAMS ACT (SEE 0630)	F	no longer active 09-10	7385
7386	FISCAL SOLVENCY	U	8590 - no longer active FY 17-18	7386
7388	SB 117 COVID-19 LEA RESPONSE	F	8590	7388
7390	PUPIL RETENTION BLOCK GRANT (SEE 0631)	F	no longer active 09-10	7390
7391	SCHL SAFETY CONS COMP GRANT (SEE 0632)	U	no longer active 15-16	7391
7392	TEACHER CREDENTIALLING BLK GRANT (SEE 0633)	F	no longer active 09-10	7392
7393	PROFESSIONAL DEV BLK GRANT (SEE 0634)	F	no longer active 09-10	7393
7394	TARGETED INST'L IMPROV BLKGRANT (SEE 0635)	F	no longer active 09-10	7394
7395	SCHOOL & LIBRARY IMPRV BLK GRANT (SEE 0636)	F	no longer active 09-10	7395
7396	DISCRETIONARY BG-SCHOOL SITE (SEE 0638)	F	no longer active 09-10	7396
7397	DISCRETIONARY BG-DISTRICT (SEE 0639)	F	no longer active 09-10	7397
7398	INST'L/LIB MATL'S & ED TECH	F	no longer active 09-10	7398
7400	QUALITY EDUCATION INVESTMENT ACT (ineffective as of 2020-21)	F	8590	7400
7405	COMMON CORE STATE STANDARDS	F	discontinued 20/21	7405
7412	A-G ACCESS/SUCCESS GRANT	F	8590	7412
7413	A-G LEARNING LOSS MITIGATION	F	8590	7413
7420	LEARNING LOSS MITIGATION	F	8590	7420
7422	IN PERSON INSTRUCTION	U	8590	7422
7425	EXTENDED LEARNING OPPORTUNITY	F	8590	7425
7426	ELO PARAPROFESSIONALS	F	8590	7426
7428	COUNTY SAFE SCHOOLS FOR ALL	F	8590	7428
7435	LEARNING RECOVERY EMERG GRANT	F	8590	7435
7510	LOW PERFORMING STUDENT BG	F	8590	7510
7690	STRS On-Behalf Pension Contrib	U	8590	7690

RESOURCES

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	Note: Resources 77XX & 79XX are for use in funds 30 and 35			
7700	FULL DAY K FACILITIES GRANT	F	8590	7700
7710	SCHOOL FACILITY PROGRAM FUND	F	8545	7710
7711	COUNTY SCHOOL FACILITIES FUND #1	F		7710
7712	COUNTY SCHOOL FACILITIES FUND #2	F		7710
7713	COUNTY SCHOOL FACILITIES FUND #3	F		7710
7714	COUNTY SCHOOL FACILITIES FUND #4	F		7710
7715	COUNTY SCHOOL FACILITIES FUND #5	F		7710
7716	COUNTY SCHOOL FACILITIES FUND #6	F		7710
7717	COUNTY SCHOOL FACILITIES FUND #7	F	▼	7710
7718	COUNTY SCHOOL FACILITIES FUND #8	F	8545	7710
7719	COUNTY SCHOOL FACILITIES FUND #9	F		7710
7720	COUNTY SCHOOL FACILITIES FUND #10	F		7710
7721	COUNTY SCHOOL FACILITIES FUND #11	F		7710
7722	COUNTY SCHOOL FACILITIES FUND #12	F		7710
7723	COUNTY SCHOOL FACILITIES FUND #13	F		7710
7724	COUNTY SCHOOL FACILITIES FUND #14	F		7710
7725	COUNTY SCHOOL FACILITIES FUND #15	F		7710
7726	COUNTY SCHOOL FACILITIES FUND #16	F		7710
7727	COUNTY SCHOOL FACILITIES FUND #17	F		7710
7728	COUNTY SCHOOL FACILITIES FUND #18	F		7710
7729	COUNTY SCHOOL FACILITIES FUND #19	F		7710
7730	COUNTY SCHOOL FACILITIES FUND #20	F		7710
7731	COUNTY SCHOOL FACILITIES FUND #21	F		7710
7732	COUNTY SCHOOL FACILITIES FUND #22	F		7710
7733	COUNTY SCHOOL FACILITIES FUND #23	F		7710
7734	COUNTY SCHOOL FACILITIES FUND #24	F		7710
7735	COUNTY SCHOOL FACILITIES FUND #25	F		7710
7736	COUNTY SCHOOL FACILITIES FUND #26	F		7710
7737	COUNTY SCHOOL FACILITIES FUND #27	F		7710
7738	COUNTY SCHOOL FACILITIES FUND #28	F		7710
7739	COUNTY SCHOOL FACILITIES FUND #29	F		7710
7740	COUNTY SCHOOL FACILITIES FUND #30	F		7710
7741	COUNTY SCHOOL FACILITIES FUND #31	F		7710
7742	COUNTY SCHOOL FACILITIES FUND #32	F		7710
7743	COUNTY SCHOOL FACILITIES FUND #33	F		7710
7770	OAKDALE ALT ED PROJECT	F		7710
7771	JFK HIGH SCHOOL	F		7710
7772	PATTERSON SPEC ED/ALT ED	F		7710
7773	FH HAR RANSOM PORTABLE PROJ	F		7710
7774	SPECIAL ED ADDITION 6 CLASSES	F		7710
7775	PATTERSON SPECIAL EDUCATION	F		7710
7776	CERES ALTERNATIVE ED	F		7710
7777	MYSTERY ALTERNATIVE ED	F		7710
7778	SALIDA ALTERNATIVE ED	F	▼	7710

RESOURCES

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	Note: The following Resources were set-up as optional resources to be used with the old Leroy Greene funds (fund 30). They can also be used in fund 35 as they roll into Resource 7710			
*7910	STATE SCHOOL BUILDING FUND PROJECT	F	8545	7710
*7911	STATE SCHOOL BUILDING PROJ #1	F		7710
*7912	STATE SCHOOL BUILDING PROJ #2	F		7710
*7913	STATE SCHOOL BUILDING PROJ #3	F		7710
*7914	STATE SCHOOL BUILDING PROJ #4	F		7710
*7915	STATE SCHOOL BUILDING PROJ #5	F		7710
*7916	STATE SCHOOL BUILDING PROJ #6	F		7710
*7917	STATE SCHOOL BUILDING PROJ #7	F		7710
*7918	STATE SCHOOL BUILDING PROJ #8	F		7710
*7919	STATE SCHOOL BUILDING PROJ #9	F		7710
*7923	STATE SCHOOL BUILDING PROJ #23	F		7710
*7924	STATE SCHOOL BUILDING PROJ #24	F		7710
*7925	STATE SCHOOL BUILDING PROJ #25	F	↓	7710
7800-7999 Other State: Locally Defined (Whether U or F is determined upon establishment)				
7810	OTHER STATE	U/F	8590	7810
7811	ENERGY EDUCATION GRANT	U/F		7810
7812	ONE-TIME PLAYGROUND COMPLIANCE	U/F		7810
7813	CESAR CHAVEZ DAY OF SERV FY03	U/F		7810
7814	OTHER STATE	U/F		7810
7815	OTHER STATE: BLDG INFST SCH	U/F		7810
7816	SEE PROGRAM CHAMPION CONTRACT	U/F		7810
7817	OTHER STATE	U/F		7810
7818	SCHOOL SITE BLK GRANT	U/F	↓	7810
7819	ADA BLOCK GRANT	U/F	8590	7810
7820	CBO TRAINING PROGRAM	U/F		7810
7821	CTCP TOBACCO GRANT	U/F		7810
7822	OUT-OF-CYCLE SOCIAL CONTENT RE	U/F		7810
7823	STAN MOTHER LODE CONSORTIUM AB86	U/F		7810
7824	BILINGUAL TCHR PROF DEV GRANT	U/F		7810
7825	ETHNIC STUDIES BLOCK GRANT	U/F		7810
7829	HIPPY GRANT	U/F		7810
7830	ENVIRONMENTAL GRANT	U/F		7810
7831	CREEC: ENVIRONMENTAL	U/F		7810
7832	CREEC: ENVIRONMENTAL	U/F		7810
7833	ENVIRONMENTAL STEEP/CREED	U/F	↓	7810
7834	TEACHER RESIDENCY GRANT	U/F		7810
7840	MTSS Grant with Orange COE	U/F		7810
	Note: For Resources 7910-7925 see above (they are set-up to roll to RS 7710)			
8000-8999 Locally Restricted Resources				
8100	ROUTINE REPAIR & MAINTENANCE	F	8980	8100
8150	ONGOING & MAJOR MAINT (RMA)	F	8980	8150
8210	STUDENT ACTIVITY FUNDS	F		8210

RESOURCES

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9000-9999 Other Local: Locally Defined				
Local Resources are considered to be State for purpose of PERS Reduction.				
If Federal, need to indicate upon establishment				
9010	OTHER LOCAL		8610-8699/8931-8979	
9011	HEADSTART ODD YEARS FED	U/F		9010
9012	HEADSTART EVEN YEARS FED	U/F		9010
9013	MEDIA CENTER	U/F		9010
9014	GMRAA JPA	U/F		9010
9015	SCHOOL-TO-CAREER	U/F		9010
9016	KINDERGARTEN READINESS PROG	U/F		9010
9017	COMMUNITY SERVICE AGENCY/FAMILY	U/F		9010
9018	MIGRANT ED-LOCAL REIMBURSEMENT FED	U/F		9010
9019	RETIREE BENEFITS	U/F		9010
9020	ASES CORE STATE	U/F		9010
9021	AFTER SCH LEARNING & SAFE NEIG	U/F		9010
9022	COLLEGE READINESS	U/F		9010
9023	CAREER ED/CHARTER ED	U/F		9010
9024	ACADEMIC ENRICHMENT	U/F		9010
9025	21ST CENTURY BEFORE-SCH LRNING FED	U/F		9010
9026	ASES SUPPLEMENTAL STATE	U/F		9010
9027	21ST CENTURY ACCESS FED	U/F		9010
9028	ASES BEFORE STATE	U/F		9010
9029	FAMILY RESOURCE CENTER GRANT	U/F		9010
9030	A+ FOR ENERGY PROGRAM	U/F		9010
9031	ALPHA DELTA KAPPA FOUNDATION	U/F		9010
9032	INSTR SCHOOL GARDEN PROG GRANT	U/F		9010
9033	ASES UNIVERSAL/CORE STATE	U/F		9010
9034	21ST CENTURY RET'D - CORE FED	U/F		9010
9035	21ST CENTURY RET'D - SUPPL FED	U/F		9010
9036	21ST CNTRY/FAMILY LITRCY FED	U/F		9010
9037	AFTER-SCH (PRIOR PROP 49)/CORE	U/F		9010
9038	AFTER-SCH (PRIOR PROP 49)/BEFO	U/F		9010
9039	AFTER-SCH (PRIOR PROP 49)/SUPP	U/F		9010
9040	AFTER SCHOOL 06-07 OPERATIONAL	U/F		9010
9041	21ST CNTRY HS AFT SCH BASE - (ODD) FED	U/F		9010
9042	21ST CNTRY HS DRCT ACCESS - (ODD)	U/F		9010
9043	21ST CNTRY HS FMLY LITRCY - (ODD)	U/F		9010
9044	21ST CNTRY HS AFT SCH BS (EVEN)	U/F		9010
9045	21ST CNTRY HGH SC DIR AC (EVEN)	U/F		9010
9046	21ST CNTRY H S FAM LIT (EVEN)	U/F		9010
9050	21ST CNTRY K8 EXPG BASE (ODD)	U/F		9010
9051	21ST CNTRY K8 EXP DRCT ACC - (ODD)	U/F		9010
9052	21ST CNTRY K8 EXP FAM LIT - (ODD)	U/F		9010
9053	21ST CNTRY K8 EXP SPPLMNTL - (ODD)	U/F		9010
9054	21ST CNTRY K8 EXP BEFR SCH - (ODD)	U/F		9010
9055	21ST CNTRY K8 NEW BASE - (ODD)	U/F		9010
9056	21ST CNTRY K8 NEW DRCT ACC - (ODD)	U/F		9010
9057	21ST CNTRY K8 NEW FMLY LIT - (ODD) FED	U/F		9010
9058	21ST CNTRY K8 NEW SPPLMNTL - (ODD) FED	U/F	8610-8699/8931-8979	9010
9059	21ST CNTRY K8 NEW BFR SC - (ODD) FED	U/F		9010
9060	LINKING AFTER SCH EMPLOYMENT	U/F		9010
9061	ARRA HEADSTART (ODD YEARS) FED	U/F		9010
9062	ARRA HEADSTART (EVEN YEARS)	U/F		9010
9063	SUMMER YTH EMPLOYMNT SRV (ARRA)	F		9010
9064	AFTER SCHOOL- PARENT FEES	U/F		9010
9065	ARRA QUALITY IMPROVEMENT FED	U/F		9010

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
9066	TUPE/TOBACCO USE PREV ED, 6-12	U/F		9010
9067	ARRA REG. H.S. QLTY - SCOE	FED		9010
9068	ARRA EARLY H.S. QLTY - SCOE	↓		9010
9069	ARRA MIGRANT H.S. QLTY - SCOE	↓		9010
9070	YROP ADULT CARL PERKINS	U/F		9010
9071	ARRA REG. H.S. EXPANSION - SCOE	FED		9010
9072	ARRA EARLY H.S. EXPANSION - SCOE	↓		9010
9073	ARRA MIG. H.W. EXPANSION - SCOE	↓		9010
9074	NCLB: TTL III LEP CONSORTIUM	↓		9010
9075	AFTER SCHOOL PROGRAM	U/F		9010
9076	T.U.P.E. CONSORTIUM W/SCOE	U/F		9010
9077	BRIDGES TO SUCCESS PROG (ARRA)	FED		9010
9078	WIA ADULT PROGRAM CSU FRESNO	U/F		9010
9079	WIA ENGLISH LEARNER INSTITUTE	U/F		9010
9080	21ST CNTRY K8 EXP BASE (EVEN)	FED		9010
9081	21ST CNTRY K8 EXP DIR AC (EVEN)	U/F		9010
9082	21ST CNTRY K8 EXP FAM LT (EVEN)	U/F		9010
9083	21ST CNTRY K8 EXP AF SC SPL (EVEN)	U/F		9010
9084	21ST CNTRY K8 BFR (EVEN)	U/F		9010
9085	21ST CNTRY K8 NW BASE (EVEN)FD	U/F		9010
9086	21ST CNTRY K8 NW AFTR (EVEN)FD	U/F		9010
9087	21ST CNTRY K8 NW FM LT (EVEN)	U/F		9010
9088	21ST CNTRY K8 NW SUP (EVEN)	U/F		9010
9089	21ST CNTRY K8 NW BFR (EVEN)	↓		9010
9090	BUS RETROFIT	U/F		9010
9091	QUALIFIED SCHOOL CONST BOND	U/F		9010
9092	FEDERAL SAFE ROUTES TO SCHOOL	FED		9010
9093	MANUFACTURING ACADEMY	U/F		9010
9094	YOUTH EMPLOYMENT & DEVELOPMENT	U/F		9010
9095	FOSTER YOUTH EMPLOYMENT TRNG	U/F		9010
9096	POSITIVE SCHOOL DISCIPLINE	U/F		9010
9097	MEDI-CAL ADMIN ACTIVITIES	U/F		9010
9098	CAL SCH HLTHY AIR, PLMBNG/EFFC	U/F		9010
9100	DEVELOPER FEES I	U/F		9010
9101	DEVELOPER FEES II & III	U/F		9010
9110	THE CALIFORNIA ENDOWMENT	U/F		9010
9111	SUPPLEMENTAL GRANTS	U/F		9010
9112	TEEL COMMUNITY CENTER (EM)	U/F		9010
9113	ROP BLOCK GRANT	U/F		9010
9114	MATH DEMONSTRATION	U/F		9010
9115	PROJECT RIVERBANK (RI)	U/F		9010
9116	SIERRA HLTH WESTSIDE COMM (PT)	U/F		9010
9117	FAMILY PRESERVATION	U/F		9010
9118	EDUCATIONAL TECH (THRU YCCD)	U/F		9010
9119	BEGINNING TEACHER SUPPORT & AS	U/F		9010
9120	BILL GRAHAM FOUND, BEF/AFT SCH	U/F		9010
9121	TARGET STORES-AFT SCH READING	U/F		9010
9122	CREATIVE LEARNING	U/F		9010
9123	FNDTN OF CAL UNIV MONTEREY BAY	U/F		9010
9124	REDWOOD EDUCATION GRANT	U/F		9010
9125	GREAT VALLEY CENTER SUCCESS	U/F		9010
9126	PATH 4 TEENS MENTORING PROGRAM	U/F		9010
9127	HEALTHY KIDS BREAKFAST WELLNESS	U/F		9010
9150	CALIF ACADEMIC DECATHLON	U/F		9010
9151	TECH TELEMCOM STEERING COMM	U/F		9010
9152	STUDENT EVENTS	U/F		9010
9153	FIT FOR THE FUTURE	U/F		9010

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
9154	Technology Recycling & E-Waste	U/F		9010
9159	TRANSFER YES COMPANY	U/F	↓	9010
9160	YES OPERATIONS	U/F	8610-8699/8931-8979	9010
9161	YES COMPANY	U/F		9010
9162	YES KIDS	U/F		9010
9163	YES KIDDETTES	U/F		9010
9164	YES GRADS	U/F		9010
9165	YES AMBASSADORS	U/F		9010
9175	TUPE (Prop 56 Consor.SCOE)	U/F		9010
9189	K12 STRONG WORK PROGRAM	U/F		9010
9210	ROP LOTTERY	U/F		9010
9211	CORE READING	U/F		9010
9212	TEACHER READING	U/F		9010
9213	C.O.P.	U/F		9010
9214	Q.Z.A.B.	U/F		9010
9215	HEALTHY START	U/F		9010
9216	LOW-INCIDENCE SERV REIMB	U/F		9010
9217	AFTER-SCH ED & SAFETY(VON REN)	U/F		9010
9218	AFTER SCH ED & SAFETY (BONITA)	U/F		9010
9219	ACADEMIC IMPROVEMENT & ACHIEVE	U/F		9010
9220	AMGEN AWRD SCI TEACH EXCELLENC	U/F		9010
9221	MICROSOFT-SPECIFIC CAT, SOFTWARE	FED		9010
9222	MICROSOFT-GENERAL PURPOSE VOUC	↓		9010
9223	MICROSOFT-CALIF GVRNMNT ENTITY	↓		9010
9224	EARLY INTERVNTN 4 SCH SUCCESS	U/F		9010
9225	FACILITIES IMPROVEMENT	U/F		9010
9250	SUBSTITUTE PLACEMENT SERVICES	U/F		9010
9251	CALSTRS-REGIONAL COUNSLING SRV	U/F		9010
9252	FINGERPRINTING SERVICES	U/F		9010
9253	STRS	U/F		9010
9270	AUDIOLOGICAL SERVICES	U/F		9010
9271	SCHOOL NURSING	U/F		9010
9272	NURSING WORKSHOPS/BINDERS	U/F		9010
9273	NURSES MEDI-CAL	U/F		9010
9280	OUTDOOR EDUCATION	U/F		9010
9281	TRANSFER OUTDOOR ED	U/F		9010
9282	FOOTHILL FIRE REBUILD	U/F		9010
9283	O.E. SCOE ALLOCATION	U/F		9010
9284	STATE ENERGY/BUS REPLACEMENT	U/F		9010
9285	SAVE THE REDWOODS LEAGUE	U/F		9010
9301	FUND 76 FMV CASH	U/F		9010
9310	ROP, REGULAR (FR COE LOTTERY)	U/F		9010
9311	ROP, REGULAR LOTTERY	U/F		9010
9312	ROP, RESTRICTED LOTTERY	U/F		9010
9313	ROP, SPECIAL EQUIPMENT	U/F		9010
9314	ROP, SPECIAL GRANTS	U/F		9010
9315	REACH FOR THE STARS	U/F		9010
9316	SCHOOL READINESS PROGRAM	U/F		9010
9317	TRACK & OTHR RECREAT'L RESURFA	U/F		9010
9318	EISS GRANT/ORANGE COUNTY	U/F		9010
9319	MJC/TECH PREP	U/F		9010
9320	BUS REPLACEMENT GRANT	U/F		9010
9321	ROP SITE BLOCK GRANT	U/F		9010
9322	ARRA ROP PROGRAM IMPROVEMENT	FED		9010
9323	COMMERCIAL CLEARING	U/F		9010
9324	DEPOSIT CLEARING	U/F		9010
9325	CA DEPT OF PUBLIC HEALTH GRANT	U/F		9010

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
9326	CORE FOUR EARLY FOUNDATIONS	U/F		9010
9332	FUND 76 CONNECTING WATERS CLRN	U/F		9010
9333	GVA SY CLEARING	U/F		9010
9334	ASPIRE SUMMIT CLEARING	U/F		9010
9335	ASPIRE UCS CLEARING	U/F		9010
9336	ASPIRE VANGUARD CLEARING	U/F		9010
9337	CLEARING TRAN SET ASIDE ST	U/F		9010
9338	FUSION CLEARING	U/F		9010
9339	GVA SL CLEARING	U/F		9010
9340	CONNECTING WATERS CV	U/F		9010
9341	ASPIRE UCS CLEARING (MCS)	U/F		9010
9350	EARLY CHILD CARE & DEVELOPMENT	U/F		9010
9351	ECCD - CHILDREN'S CRISIS CTR	U/F		9010
9352	PROF. GROWTH STIPEND	U/F		9010
9353	LEGAL SERVICES	U/F		9010
9354	CSSF-MAA	U/F		9010
9355	CSSF COFFEE FUND	U/F		9010
9356	ROP-LOTTERY RESERVE	U/F		9010
9360	MPD COPS	FED		9010
9382	CA PATHWAYS TRUST-MJC	U/F		9010
9383	CA PATHWAYS TRUST-GALT	U/F		9010
9384	CA PATHWAYS CONSORTIUM	U/F		9010
9391	ADLT ED CONSORIUM MJC	U/F		9010
9395	NOR-CAL	U/F		9010
9399	ERAF CLEARING ACCOUNT	U/F		9010
9411	EARLY HEAD START-ODD	FED		9010
9412	EARLY HEAD START-EVEN	FED		9010
9413	MELLO-ROOS REIMBURSEMENT	U/F		9010
9414	TOYOTA TAPESTRY GRANT	U/F		9010
9450	COLLEGE AWARENESS	U/F	▼	9010
9451	BTSA WORKSHOP	U/F	8610-8699/8931-8979	9010
9452	APIP	U/F		9010
9453	LITERACY NETWORK	U/F		9010
9454	HIGH SCHOOL WORKSHOP	U/F		9010
9455	SEI-SJCOE MINI GRANT	U/F		9010
9456	DAIT	U/F		9010
9457	CA COMMON CORE	U/F		9010
9458	SPEC ED INTERNSHIP WORKSHOP	U/F		9010
9459	MATH & SCIENCE SUPPORT	U/F		9010
9460	COLLEGE ACCESS FOUNDATION	U/F		9010
9461	STAFF DEV & STUDENT INITIATIVE	U/F		9010
9462	MODULE I PROVIDERS	U/F		9010
9463	HIGH PRIORITY SCHOOLS	U/F		9010
9464	LTC WORKSHOPS	U/F		9010
9465	CERES MATH/SCIENCE PROGRAM	U/F		9010
9466	SCHOOL IMPROVEMENT	U/F		9010
9467	CREEC MATCH FUNDS	U/F		9010
9468	AB466 TEACHER TRAINING	U/F		9010
9469	SAIT TEAM-STANISLAUS UNION	U/F		9010
9470	STUDENT MH INITIATIVE	U/F		9010
9471	MEMORIAL HOSPITAL TUPE	U/F		9010
9472	CA TOBACCO CONTOL PROG	U/F		9010
9473	BHRS-CHKS	U/F		9010
9474	TUOLUMNE RIVER TRUST	U/F		9010
9475	PREVENTION - WEST ED	U/F		9010
9476	CPE ITQ CONTRACT	U/F		9010
9477	PROJECT CITIZEN	U/F		9010

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
9478	CALIF VOLUNTEERS/CESAR CHAVEZ	U/F		9010
9479	EAP MATHEMATICS	U/F		9010
9480	D.A.T.E. WORKSHOPS	U/F		9010
9481	AFTER SCHOOL DONATION ACCOUNT	U/F		9010
9482	AB825 SVCP TRSFR	U/F		9010
9483	SAFE SCHOOLS (KERN COUNTY)	U/F		9010
9484	ALCOHOL GRANT - CRP, INC	U/F		9010
9485	QEIA (SACRAMENTO COE)	U/F		9010
9486	TEEN ACTION FORUM	U/F		9010
9487	A+ RISE	U/F		9010
9488	WESTED CONTRACT	U/F		9010
9489	PREVENTION DONATIONS	U/F		9010
9490	CCSESA ARTS INITIATIVE	U/F		9010
9491	MEMORIAL HOSPITAL-PROJECT SAFE	U/F		9010
9492	PROP 10	U/F		9010
9493	CALSERVE LEAD GRANT	U/F		9010
9494	HEAL GRANT	U/F		9010
9495	RSDSS REG'L AUGMENTATION FDNG	U/F		9010
9496	FOUNDATION CONSORTIUM	U/F		9010
9497	CSU EARLY ASSESSMENT PROGRAM	U/F		9010
9498	EARLY ASSESSMENT PROJECT	U/F		9010
9499	LEADERSHIP REG'L SUPPORT GRANT	U/F		9010
9550	PUPIL PERSONNEL SERVICES	U/F		9010
9551	BICM	U/F		9010
9552	INTERN MENTORS	U/F		9010
9553	AUTISM CONFERENCE	U/F		9010
9555	SPECIAL ED MAA	U/F		9010
9556	SPECIAL ED MEDI-CAL	U/F		9010
9557	SLP MEDI-CAL	U/F		9010
9558	JFK FIT FOR THE FUTURE	U/F		9010
9560	BICM WORKSHOP	U/F		9010
9562	ARM WORKSHOP	U/F		9010
9564	PEER COACHING WORKSHOP	U/F		9010
9566	BOYS' TOWN WORKSHOP	U/F		9010
9570	LIFE SKILLS DONATIONS	U/F	▼	9010
9571	SPECIAL ED DONATIONS	U/F	8610-8699/8931-8979	9010
9572	JFK DONATIONS	U/F		9010
9573	ECI DONATIONS	U/F		9010
9574	AUTISM DONATION (HARRISON)	U/F		9010
9590	MAA - TRANSPORTATION	U/F		9010
9591	SELPA WORKSHOPS	U/F		9010
9592	MAA - SELPA DIRECTOR	U/F		9010
9593	TRANSPORTATION MEDI-CAL	U/F		9010
9594	SLINGERLAND COLLABORATION	U/F		9010
9611	CAPISTRANO STUDENT BODY	U/F		9010
9615	EMPIRE STUDENT BODY	U/F		9010
9618	GLICK STUDENT BODY	U/F		9010
9619	SIPHERD STUDENT BODY	U/F		9010
9623	HUGHES STUDENT BODY	U/F		9010
9625	STROUD STUDENT BODY	U/F		9010
9636	TEEL STUDENT BODY	U/F		9010
9701	MHS-RIF LENDING LIBRARY	U/F		9010
9725	RDA PASS THRU	U/F		9010
9750	MOU - SCOE CAREER/ALT ED	U/F		9010
9751	MHS RIF	U/F		9010
9752	MASTER CONTRACTOR AP	U/F		9010
9753	MASTER CONTRACTOR RFP	U/F		9010

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
9754	CHILD DEV TEACHING CENTER	U/F		9010
9755	FAMILY CHILD CARE TRAINING	U/F		9010
9756	ST DUNSTAN	U/F		9010
9757	CELESTE BUILDING	U/F		9010
9758	SCHOOL READINESS (SJCOE)	U/F		9010
9759	CARES	U/F		9010
9760	CARES - PATH PROJECT	U/F		9010
9761	CARES SHILD SIG PGM	U/F		9010
9796	JPA - INTEREST POSTING (CO)	U/F		9010
9797	CHILD DEV-INTEREST PSTNG (CO)	U/F		9010
9798	C/FS MISC	U/F		9010
9799	CD: PRIOR YEAR REVENUE	U/F		9010
9801	PROJECT #1	U/F		9010
9802	PROJECT #2	U/F		9010
9803	PROJECT #3	U/F		9010
9804	PROJECT #4	U/F		9010
9805	PROJECT #5	U/F		9010
9806	PROJECT #6	U/F		9010
9807	PROJECT #7	U/F		9010
9808	PROJECT #8	U/F		9010
9809	PROJECT #9	U/F		9010
9810	PROJECT #10	U/F		9010
9811	PROJECT #11	U/F		9010
9812	PROJECT #12	U/F		9010
9813	PROJECT #13	U/F		9010
9814	PROJECT #14	U/F		9010
9815	PROJECT #15	U/F		9010
9816	PROJECT #16	U/F		9010
9817	PROJECT #17	U/F		9010
9818	PROJECT #18	U/F		9010
9819	PROJECT #19	U/F		9010
9820	PROJECT #20	U/F		9010
9821	PROJECT #21	U/F		9010
9822	PROJECT #22	U/F		9010
9823	PROJECT #23	U/F		9010
9824	PROJECT #24	U/F		9010
9825	PROJECT #25	U/F		9010
9826	PROJECT #26	U/F		9010
9827	PROJECT #27	U/F		9010
9828	PROJECT #28	U/F		9010
9829	PROJECT #29	U/F		9010

RESOURCES

SACS	RESOURCE NAME	UNEARNED REV (U) OR FUND BAL (F)	MOST COMMON REVENUE OBJT (For Full List Refer to SACS Matrix)	SACS LEVEL REF.
9830	PROJECT #30	U/F	8610-8699/8931-8979	9010
9831	PROJECT #31	U/F		9010
9832	PROJECT #32	U/F		9010
9833	PROJECT #33	U/F		9010
9834	PROJECT #34	U/F		9010
9835	PROJECT #35	U/F		9010
9836	PROJECT #36	U/F		9010
9837	PROJECT #37	U/F		9010
9838	PROJECT #38	U/F		9010
9839	PROJECT #39	U/F		9010
9840	PROJECT #40	U/F		9010
9841	PROJECT #41	U/F		9010
9842	PROJECT #42	U/F		9010
9843	PROJECT #43	U/F		9010
9844	PROJECT #44	U/F		9010
9845	PROJECT #45	U/F		9010
9846	PROJECT #46	U/F		9010
9847	PROJECT #47	U/F		9010
9848	PROJECT #48	U/F		9010
9849	PROJECT #49	U/F		9010
9850	ACADEMIC EXCELLENCE	U/F		9010
9851	CAREER VOCATION EDUCATION	U/F		9010
9852	PROJECT LEAD YMCA	U/F		9010
9853	SPIE GRANT	U/F		9010
9854	ALLARD MAA	U/F		9010
9855	YES COMPANY	U/F		9010
9856	JOBS FOR THE FUTURE	U/F		9010
9857	SPIE - VIRTUAL ENTERPRISE	U/F		9010
9858	PROJECT SUCCESS	U/F		9010
9859	YES KIDETTES	U/F		9010
9860	CSIS CONTRACT KERN COUNTY	U/F		9010
9861	ALT ED SPECIAL PROJECTS	U/F		9010
9862	STANISLAUS MILITARY ACADEMY	U/F		9010
9863	CALGRIP FED	U/F		9010
9864	BECHTEL JR FOUNDATION	U/F		9010
9865	NATL ALLIANCE MENTAL ILLNESS	U/F		9010
9870	ALT ED-DONATION	U/F		9010
9871	CA STATE LIBRARY FOUNDATION	U/F		9010
9872	GOVERNORS LIBRARY FDN-ALLARD	U/F		9010
9873	ALT ED-MAA	U/F		9010
9874	GED-ALTERNATIVE EDUCATION	U/F		9010
9875	CONSTITUTIONAL RIGHTS FOUNDATION	U/F		9010
9876	CAREER ED-MAA	U/F		9010
9877	SARB	U/F		9010
9889	LOWES GRANT	U/F		9010
9890	UCCI PATHWAYS GRANT	U/F		9010
9891	YES COMPANY-GRADS	U/F		9010
9892	YES KIDS	U/F		9010
9893	STANISLAUS COMMUNITY FNDT	U/F		9010
9894	HEALTHY START - PACE	U/F		9010
9895	HEALTHY START - ALLARD	U/F		9010
9896	ALT ED DONATION ACCOUNT	U/F		9010
9897	CHARTER DONATION	U/F		9010
9898	GATES FOUNDATION	U/F		9010
9899	TUPE - T1 - COHORT F	U/F		9010

RESOURCES

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9900	HEALTHY SCHOOLS PROGRAM	U/F		9010
9919	CLEARING SOURCE	U/F		9010
9950	STAN EMPLOYEE RELATIONS	U/F		9010
9951	CA ED INITIATIVES-MCHENRY MNSN	U/F		9010
9952	STAFF DEVELOPMENT/TECHNOLOGY	U/F		9010
9953	LIBRARY SERVICES	U/F		9010
9954	AUDIO-VISUAL SERVICES	U/F		9010
9955	DELIVERY SERVICES	U/F		9010
9956	CCETC - REIMBURSEMENT	U/F	▼	9010
9957	IMC TEACHER WORK CENTER	U/F	8610-8699/8931-8979	9010
9958	DATA PROGRAMMING PROJECTS	U/F		9010
9959	CCETC - INTERFACE	U/F		9010
9960	CLEARINGHOUSE PUBLICATION	U/F		9010
9970	COUNTY COOP CONT	U/F		9010
9971	TECHNOLOGY INSERVICE	U/F		9010
9972	CTAP WORKSHOPS	U/F		9010
9973	SP PRJTS - PROF. DEVLPMT	U/F		9010
9974	PROGRAM MANAGEMENT COMMITTEE	U/F		9010
9975	HSN - ACCESS FOR ACHIEVEMENT	U/F		9010
9978	HSN- ACCESS FOR ACHIEVEMNT	U/F		9010
9990	DIST NETWORK SERVICES	U/F		9010
9991	SCOE NETWORK SERVICES	U/F		9010
9992	CALREN - ROUND2 DIGITAL CA IMP	U/F		9010
9997	NATL ENERGY DEVL P PRJT - OE	U/F	▼	9010
9998	MOU between LEAs	U/F		9010

PROJECT YEAR

The Project Year field is used to distinguish the activities of the same grant with different project years within the fiscal year. In most cases, the grants are federal; however, in some instances, state grants have different project years.

For example, an LEA may have a bilingual grant operating from October 1, 2018, through September 30, 2019, and another one operating from October 1, 2019, through September 30, 2020. The grant activities during the reporting state fiscal year 2019-20 would include three months of expenditures for the federal project year October 1, 2018 through September 30, 2019, and nine months of expenditures for the federal project year October 1, 2019, through September 30, 2020.

For those projects that cross the LEA reporting fiscal year, the project year code is the last digit of the federal fiscal year in which the project terminates; for example, a project year ending in 2020 is represented by a "0", the last digit of the fiscal year. Once the project year is assigned to a project, revenues and expenditures reflect that number for the entire duration of the project, even though the grantor may extend it.

SACS Code	Federal Project Year	Title	ABBREV.
4	2013-14	PROJECT YEAR 4	PRJYR 4
5	2014-15	PROJECT YEAR 5	PRJYR 5
6	2015-16	PROJECT YEAR 6	PRJYR 6
7	2016-17	PROJECT YEAR 7	PRJYR 7
8	2017-18	PROJECT YEAR 8	PRJYR 8
9	2018-19	PROJECT YEAR 9	PRJYR 9
0	2019-20	PROJECT YEAR 0	PRJYR 0
1	2020-21	PROJECT YEAR 1	PRJYR 1
2	2021-22	PROJECT YEAR 2	PRJYR 2
3	2022-23	PROJECT YEAR 3	PRJYR 3

OBJECTS - EXPENDITURES

1000-7999

Note: xx90-xx99 represents abatements (except for the 7000s); Regarding Abatements: Salaries are never abated except for unusual situations such as advancing salaries but then the advance is not actually earned and is paid back. Normally, though, salaries are not abated.

1000-7499 Expenditure Objects

7600-7699 Other Financing Uses

1000-1999 Certificated Personnel Salaries

Note: to be used for individuals who are filling a position **requiring** a credential or permit. Just because the employee may have a credential or permit, does not mean the work performed is defined as certificated.

1100-1199 Certificated Teachers' Salaries

(Direct instruction to students in an inst'l setting) Full-time, part-time and prorated portions of salaries for all certificated personnel employed to teach the pupils; includes teachers or home/hospital children, special ed resource specialists and teachers, substitute teachers, & instruct'l television teachers. Included in Object 1100 as extension of classroom teaching - preparation for and evaluation of classroom work; extracurricular activities such as class or club sponsorship, supervision at school functions, management of and instruction in a study hall/Saturday School duties normally assigned to certificated staff in relation to having custody and control of pupils at recess, lunch time, after school, or at other times.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1100	CERTIFICATED TEACHERS' SALARIES	TEACHER	1100
1101	REGULAR TEACHERS	TCHR-REG	1100
1102	COMMUNITY SCHOOL TEACHERS	COM SCH	1100
1103	SEVERELY HAND SPEC ED TCHRS	SEV HAND	1100
1104	ADAPTIVE P.E. TEACHER	ADAPT PE	1100
1105	SPEECH/LANGUAGE THERAPIST	SPEECH/L	1100
1106	PERMIT TEACHERS	PERMIT T	1100
1107	EMOTION'LY DISTRB'D SP ED TEAC	EMOTNLY	1100
1108	RESOURCE SPECIALIST	RES SPEC	1100
1110	SUMMER SCHOOL TEACHERS	SMR SCH	1100
1112	TEACHERS - EXTRA DUTY	TCHR-EXT	1100
1113	STIPENDS (CLASSROOM INSTRCTN)	STIP-CLA	1100
1115	EARLY RETIREMENT	EARLY RE	1100
1116	DRIVER TRAINING TEACHER	DRIV TRN	1100
1117	SPECIAL DAY CLASS TEACHER	SPEC DAY	1100
1118	HOME/HOSPITAL TEACHER	HOME/HOS	1100
1120	SUPPLEMENTAL TEACHER	SUPPL TE	1100
1121	COACHING	COACHING	1100
1122	STIPENDS-ADVISOR	STIPEND-	1100
1170	OVERTIME-TEACHERS	OVERTIME	1100
1173	EXTRA TIME-TEACHERS	EX TIME-	1100
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
1180	SUBSTITUTE TEACHER-ILLNESS	SUB TCHR	1100
1181	SUBSTITUTE TEACHER-OTHER	SUB TCHR	1100
1182	SUBSTITUTE TEACHER-SCH BUSINES	SUB TCHR	1100
1183	SUBSTITUTE TEACHER-NEGOTIATION	SUB TCHR	1100
1184	SUBSTITUTE TEACHER-JURY DUTY	SUB TCHR	1100
1185	SUBSTITUTE TEACHER-LONG TERM	SUB TCHR	1100
1190	CERTIFICATED PERS	CERTPERS	1100
1192	CERTIFICATED PERS STIPEND	CERTSTIP	1100
1198	ABATEMENTS-WORKERS' COMP	ABATE-W.	1100
1199	ABATEMENTS-OTHER	ABATE-OT	1100

Note: you are required to use Function 1000 (Instruction), or 4000 (Ancillary Services)

NOTE: Also see **Appendix A "Analysis of Salaries"** for common fuction/object relationships found in salary expenditures

OBJECTS - EXPENDITURES

1200-1299 **Certificated Pupil Support Salaries**

Full-time, part-time and prorated portions of salaries of all certificated personnel performing services including: librarian, social worker, certificated personnel doing pupil work;; psychologists and psychometrists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, schools audiometrists, psychiatrists, ontologists, and such other physical and /or mental health personnel who are on the payroll of the LEA.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1200	CERT PUPIL SUPPORT SALARIES	CERT PUP	1200
1201	LIBRARIAN	LIBRARIA	1200
1202	SOCIAL WRKERS (CHILD WELFARE) / ATTENDANCE OFFICER	SOCIAL W	1200
1203	PSYCHOLOGISTS/PSYCHOMETRISTS	PSYCHOLO	1200
1204	COUNSELORS	COUNSELO	1200
1205	PHYSICIANS (ON LEA PAYROLL)	PHYSICIA	1200
1206	NURSES (ON LEA PAYROLL)	NURSES	1200
1207	SPEECH PATHOLOGIST	SPCH PAT	1200
1208	YOUTH ADVISOR	YOUTH AD	1200
1209	LANGUAGE & SPEECH THERAPIST	LANGUAGE	1200
1210	TRANSLATOR	TRANSLAT	1200
1211	BEHAVIOR INTERVENTION CASE MNG	BEHAVIOR	1200
1212	SH AUTISM INCLUSION PROGRAM	SH AUTIS	1200
1213	FULL INCLUSION SUPPORT TEACHER	FULLINCL	1200
1270	OVERTIME-CERT PUPIL SUPPORT	OVERTIME	1200
1273	EXTRA TIME-CERT PUPIL SUPPORT	EXTRA TI	1200
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
1280	SUBSTITUTE CERT PUPIL SUP-ILL	SUB-ILLN	1200
1281	SUBSTITUTE CERT PUPIL SUP-OTHR	SUB-OTHE	1200
1282	SUB CERT PUPIL SUP-SCH BUSINES	SUB-SCH	1200
1284	SUB CERT PUPIL SUP-JURY DUTY	SUB-JURY	1200
1285	SUB CERT PUPIL SUP-LONG TERM	SUB-LONG	1200
1298	ABATEMENTS-WORKERS' COMP	ABATE-W.	1200
1299	ABATEMENTS-OTHER	ABATE-OT	1200

Note: this object range **cannot use** Function 1000 (Instruction) - is appropriately valid with Function 2XXX and Function 3XXX.

OBJECTS - EXPENDITURES

1300-1399 Certificated Supervisors' and Administrators' Salaries

Full-time, part-time and prorated portions of salaries of principals, vice-principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants; superintendents and/or deputy, associate, area, and assistant superintendents in district and COE.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1300	CERTIFICATED SUPERVISORS/ADMINISTRATORS' SALARIES	CERT SUP	1300
1301	SUPERINTENDENT	SUPT	1300
1302	ASSISTANT SUPERINTENDENT	ASST SUP	1300
1303	PRINCIPAL	PRINCIPA	1300
1304	VICE PRINCIPAL	VICE PRI	1300
1305	COORDINATOR-CURRICULUM	COORD-CU	1300
1306	COORDINATOR-SPECIAL SERVICES	COORD-SP	1300
1307	DIRECTOR (GENERAL)	DIRECTOR	1300
1308	DIRECTOR-SPECIAL PROJECTS	DIR-SPEC	1300
1309	ADMINISTRATOR	ADMINIST	1300
1310	ADMINISTRATIVE ASSISTANT	ADMIN AS	1300
1311	PROGRAM MANAGER	PROGRAM	1300
1312	PROGRAM/PROJECT SPECIALIST	PROG/PRO	1300
1313	SITE MANAGER	SITE MGR	1300
1314	HEAD TCHR/TCHR IN CHARGE	HEAD TCH	1300
1315	TCHR IN CHRGE-SPECIAL PROJECTS	TCHR IN	1300
1316	AFTER SCHOOL COORDINATOR	ASES COO	1300
1318	ASSISTANT DIRECTOR-PRESCHOOL	ASSTDRPR	1300
1370	OVERTIME-CERT SUP & ADMINSTR	OVERTIME	1300
1373	EXTRA TIME-CERT SUP & ADMINSTR	EXTRA TI	1300
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
1380	SUBSTITUTE-ILLNESS	SUB-ILLN	1300
1381	SUBSTITUTE-OTHER	SUB-OTHE	1300
1384	SUBSTITUTE-JURY DUTY	SUB-JURY	1300
1385	SUBSTITUTE-LONG TERM	SUB-LONG	1300
1398	ABATEMENTS-WORKERS' COMP	ABATE-W.	1300
1399	ABATEMENTS-OTHER	ABATE-OT	1300

1400-1499 Undefined
 1500-1599 Undefined
 1600-1699 Undefined
 1700-1799 Undefined
 1800-1899 Undefined

Note: the above ranges **cannot use** Function 1000 (Instruction).

OBJECTS - EXPENDITURES

1900-1999 Other Certificated Salaries

Full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the previous categories. Examples could include: personnel who are special education and/or other program specialist, certificated civic center employees, resource teachers not performing duties as a classroom teacher, certificated noon playground supervisor, and mentor teacher stipends.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
1900	OTHER CERTIFICATED SALARIES <i>Note: this object should have minimum use. Double check that Object 1200 Certificated Pupil Support Salaries is not more appropriate.</i>		
		OTHER CE	1900
1902	CONSULTANT-EMPLOYEE	CONSULT-	1900
1903	CONSULTANT-RETIREE	CONSULT-	1900
1909	GRANTS SPECIALIST	GRANTS S	1900
1923	MENTOR TCHR STIPEND-CURRIC	MENTOR T	1900
1970	OVERTIME - OTHER CERTIFICATED	OVERTIME	1900
1973	EXTRA TIME - OTHER CERT	EXTRA TI	1900
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
1980	SUB OTHER CERTIF-ILLNESS	SUB-ILLN	1900
1981	SUB OTHER CERTIF-OTHER	SUB-OTHE	1900
1982	SUB OTHER CERTIF-SCHOOL BUSIN	SUB-SCH	1900
1984	SUB OTHER CERTIF-JURY DUTY	SUB-JURY	1900
1985	SUB OTHER CERT-LONG TERM	SUB-LNG	1900
1998	ABATEMENTS-WORKERS' COMP	ABATE-WR	1900
1999	ABATEMENTS-OTHER	ABATE-OT	1900

Note: the above object range **cannot use** Function 1000 (Instruction) - is appropriately used with Function 2XXX or Function 5400.

OBJECTS - EXPENDITURES

2000-2999 Classified Personnel Salaries

2100-2199 Classified Instructional Salaries

(Assisting in direct instructional activities in an instructional setting). Total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or under the supervision of a special education resource specialist teacher, also includes classified coaches and drug/alcohol program mentors.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2100	CLASSIFIED INSTRUCTIONAL SALARIES	INSTRUCT	2100
2101	INSTRUCTIONAL AIDE-REGULAR	INST AID	2100
2102	INSTRUCTIONAL AIDE-SEVERE	INST AID	2100
2103	CLASSIFIED COACHES (WALK-ON)	WALK-ON	2100
2104	INSTRUCTIONAL AIDE-CHILD DEV	INST AID	2100
2105	INSTRUCTIONAL AIDE	INST'L A	2100
2106	INSTRUCTIONAL AIDE-NON SEVERE	INST AID	2100
2107	SUMMER SCHOOL AIDE	SUM SCH	2100
2108	STUDENT SUPPORT SPECIALIST	STDNT SU	2100
2109	INSTRUCTIONAL AIDE	INSTAIDE	2100
2110	HOME VISITOR	HOME VIS	2100
2111	INSTRUCTIONAL AIDE	AIDE	2100
2112	INSTRUCTIONAL AIDE	INSTRUCT	2100
2113	STIPEND - CLASSIFIED	STIPEND	2100
2114	INSTRUCTIONAL AIDE	AIDE	2100
2115	SUSPENSION MONITOR	SUSP MON	2100
2116	AFTER SCHOOL AIDE	ASES AID	2100
2120	ONE-ON-ONE INSTRUCT'L AIDE	ONE-ON-O	2100
2121	AFTER SCHOOL INSTRUCT'L AIDE	AFTER SC	2100
2130	ADULT TEACHER (NON-CRED)	ADLT TCH	2100
2170	OVERTIME-INST'L AIDE	OVERTIME	2100
2172	EXTRA TIME - INST'L AIDE	EXTRA TM	2100
2173	EXTRA TIME - INST'L AIDE	EXTRA TI	2100
2174	AFTER SCHOOL TUTOR	AFTER SC	2100
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
2180	SUB INST'L AIDE-ILLNESS	SUB IA-I	2100
2181	SUB INST'L AIDE-OTHER	SUB IA-O	2100
2182	SUB INST'L AIDE-SCHOOL BUSINES	SUB IA-S	2100
2184	SUB INST'L AIDE-JURY DUTY	SUB IA-J	2100
2185	SUB INST'L AIDE-LONG TERM	SUB IA-L	2100
2198	ABATEMENTS-WORKERS COMP	ABATE-W.	2100
2199	ABATEMENTS - OTHER	ABATE-OT	2100

Note: you are **required to use** Function 1000 (Instruction) or Function 4000 (Ancillary Services)

OBJECTS - EXPENDITURES

2200-2299 Classified Support Salaries

Record full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere working in the instructional media and library (including library and media aides) student support, (including counselor and health aides), pupil transportation (including salaries of bus drivers, mechanics, field coordinators, gasoline pump attendants, and all other personnel whose assignments are related to the transportation of students), and food services (including salaries of nutritionists, cooks, helpers, and all other food service personnel except those engaged in management of the program on a district-wide basis), and maintenance & operations functions (for maintenance including carpenters, painters, plumbers, electricians, and other similar positions; for operations including custodians, matrons, general utility workers, firefighters, dairy workers, guards, gardeners, elevator operators, warehouse workers, delivery personnel, truck drivers, and other similar positions).

Note: Student employees are to be coded to the goal, function and object that represents the position they are filling - except if student is being paid as part of an educational program such as work experience, use Function 1000, Instruction, and Object 2900.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2200	CLASSIFIED SUPPORT SALARIES	CLASS SU	2200
2200-2210	LIBRARY/HEALTH		
2201	LIBRARY CLERK	LIBRARY	2200
2202	LIBRARY ASSISTANT	LIBRARY	2200
2203	HEALTH SERVICES CLERK	HLTH SER	2200
2204	HEALTH & SOCIAL SERV AIDE	HLTH & S	2200
2205	COUNSELOR AIDE/ASSISTANT	CNSELOR	2200
2206	SPEECH PATHOLOGIST (NON-CERT)	SPCH PAT	2200
2207	COUNSELOR (NON-CERT)	COUNSELO	2200
2208	BEHAVIOR INTERV. CASE MANAGER	BEHAVIOR	2200
2209	MENTAL HEALTH CLINICIAN	CLINICIN	2200
2214-2230	TRANSPORTATION		
2214	BUS DRIVER	BUS DRIV	2200
2215	BUS DRIVER	BUS DRIV	2200
2216	MECHANIC	MECHANIC	2200
2217	TRANSPORTATION WORKER	TRANSP W	2200
2218	BUS DRIVER TRAINER	BUS DRVR	2200
2219	DISPATCHER	DISPATCH	2200
2235-2250	FOOD SERVICE		
2235	CAFETERIA MANAGER	CAFE MAN	2200
2236	CAFETERIA ASSISTANT	CAFE ASS	2200
2237	COOK	COOK	2200
2238	FOOD SERVICE WORKER	FD SERV	2200
2239	FOOD SERVICE DRIVER	FD SERV	2200
2240	FOOD SERVICE CLERK	FD SERV	2200
2241	FOOD SERVICE CUSTODIAN	FD SERV	2200
2242	CAFETERIA STUDENT WORKER	CAFE STD	2200

OBJECTS - EXPENDITURES

2200-2299

Classified Support Salaries

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2255-2269	MAINTENANCE & OPERATIONS		
2255	DELIVERY PERSON	DLVRY PE	2200
2256	GROUNDSKEEPER/GARDENER	GRNDS &	2200
2257	LEAD GROUNDSKEEPER	LEAD GRO	2200
2258	MAINTENANCE ASSISTANT	MAINT AS	2200
2259	MAINTENANCE WORKER	MAINT WO	2200
2260	MAINTENANCE - PART TIME	MAINT PT	2200
2261	PAINTER	PAINTER	2200
2262	CUSTODIAN	CUSTODIA	2200
2263	CUSTODIAN, STUDENT WORKER	CUST-STU	2200
2264	SUMMER HELP	SUMMER H	2200
2265	SUMMER HELP	SUMMER H	2200
2266	CUSTODIAN/MAINTENANCE	CUST/MAI	2200
2267	LEAD CUSTODIAN	LEAD CUS	2200
2270	OVERTIME - CLASSIFIED SUPPORT	OVERTIME	2200
2273	EXTRA TIME-CLASSIFIED SUPPORT	EXTRA TI	2200
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
2280	SUB CLASSIFIED SUPPRT-ILLNESS	SUB CLS-	2200
2281	SUB CLASSIFIED SUPPRT-OTHER	SUB CLS-	2200
2282	SUB CLASSIFIED SUPPRT-SCH BUSI	SUB CLS-	2200
2284	SUB CLASSIFIED SUPPRT-JURYDUTY	SUB CLS-	2200
2285	SUB CLASSIFIED SUPPRT-LONG TRM	SUB CLS-	2200
2298	ABATEMENTS - WORKERS' COMP	ABATE- W	2200
2299	ABATEMENTS - OTHER	ABATE-OT	2200

OBJECTS - EXPENDITURES

2300-2399 Classified Supervisors' and Administrators' Salaries

Full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, supervisors, purchasing agents, assistant supts., and superintendents include governing board members and personnel commission members.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2300	CLASS SUPERVISORS' & ADMINSTRATORS' SALARIES	CLASS-SU	2300
2301	BUSINESS MANAGER	BUS MANA	2300
2302	DIRECTOR-M & O, TRANSPORTATION	DIRECTOR	2300
2303	DIRECTOR	DIRECTOR	2300
2304	ACCOUNTING SUPERVISOR	ACCTNG S	2300
2305	CONTROLLER	CONTROLL	2300
2306	CHIEF ACCOUNTANT	CHF ACCN	2300
2307	PURCHASING AGENT	PURCH AG	2300
2308	SUPERINTENDENT, BUSINESS	SUPT BUS	2300
2309	ASST SUPT, BUSINESS	ASST SUP	2300
2310	SUPERVISOR	SUPERVIS	2300
2311	MANAGER	MANAGER	2300
2312	BOARD MEMBERS STIPENDS	BD MEMBE	2300
2313	ASSISTANT SCHOOL ADMINISTRATOR	ASST SCH	2300
2314	PRINCIPAL - CHARTER SCHOOL	CHTR PRI	2300
2315	CHIEF BUSINESS OFFICIAL	CBO	2300
2316	AFTER SCHOOL COORDINATOR	ASES COO	2300
2317	STUDENT SUPPORT COORDINATOR	STSPTCRD	2300
2318	ASSISTANT DIRECTOR-PRESCHOOL	ASSTDRPR	2300
2370	OVERTIME - CLASS SUP ADMIN	OVERTIME	2300
2373	EXTRA TIME-CLASS SUP ADMIN	EXTRA TI	2300
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
2380	SUB CLASS SUPR/ADMIN-ILLNESS	ILLNESS	2300
2381	SUB CLASS SUPR/ADMIN-OTHER	OTHER	2300
2382	SUB CLASS SUPR/ADMIN-SCH BUSNS	SCH BUSI	2300
2384	SUB CLASS SUPR/ADMIN-JURY DUTY	JURY DUT	2300
2385	SUB CLASS SUPR/ADMIN-LONG TERM	LONG TER	2300
2398	ABATEMENTS - WORKERS' COMP	ABATE-W.	2300
2399	ABATEMENTS - OTHER	ABATE-OT	2300

OBJECTS - EXPENDITURES

2400-2499 Clerical, Technical and Office Staff Salaries

Full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, machine and computer operators, and others in similar positions.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2400	CLER/TECH/OFFIC STAFF SALARIES	CLERICAL	2400
2401	ADMINISTRATIVE SECRETARY	ADMIN SE	2400
2402	PRINCIPAL'S SECRETARY	PRINC SE	2400
2403	SCHOOL SECRETARY	SCHOOL S	2400
2404	SECRETARY	SECRETAR	2400
2405	ACCOUNTING TECHNICIAN	ACCNTG T	2400
2406	ACCOUNT CLERK	ACCT CLE	2400
2407	DUPLICATION CLERK	DUPLCTN	2400
2408	RECEPTIONIST	RECEPTIO	2400
2409	CLERK TYPIST	CLRK TYP	2400
2410	ACCOUNTANT	ACCOUNTA	2400
2411	ATTENDANCE TECHNICIAN	ATTND TE	2400
2412	BUYER/PURCHASING TECH	BYR/PRCH	2400
2413	COMPUTER OPERATOR	COMP OPE	2400
2414	CONFIDENTIAL SECRETARY	CONF SEC	2400
2415	ADMINISTRATIVE ASSISTANT	ADMIN AS	2400
2416	DATA ENTRY TECHNICIAN	DATA ENT	2400
2417	PROGRAMMER	PROGRAMM	2400
2418	COMPUTER TECHNICIAN	COMP TEC	2400
2419	DUPLICATING TECHNICIAN	DUPLTNG	2400
2420	GENERAL CLERK	GENRL CL	2400
2421	AFTER SCHOOL CLERICAL	ASPCLRCL	2400
2422	LEAD PERSONNEL TECHNICIAN	LEAD PER	2400
2423	ACCOUNT ANALYST	ACTGANLA	2400
2426	TITLE I COORDINATOR	COORDINA	2400
2427	PAYROLL TECHNICIAN	P/R TECH	2400
2432	PERSONNEL TECHNICIAN	PRSNL TE	2400
2439	BOOKKEEPER	BOOKKEEP	2400
2441	DISTRICT OFFICE ASSISTANT	D.O. ASS	2400
2470	OVERTIME-CLERICAL & OFFICE	OVERTIME	2400
2473	EXTRA TIME-CLERICAL & OFFICE	EXTRA TI	2400
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
2480	SUB CLER/TECH/OFFICE-ILLNESS	SUB-ILLN	2400
2481	SUB CLER/TECH/OFFICE-OTHER	SUB-OTHE	2400
2482	SUB CLER/TECH/OFFICE-SCH BUSIN	SUB-SCH	2400
2484	SUB CLER/TECH/OFFICE-JURY DUTY	SUB-JURY	2400
2485	SUB CLER/TECH/OFFICE-LONG TERM	SUB-LONG	2400
2498	ABATEMENTS-WORKERS' COMP	ABATE-W.	2400
2499	ABATEMENTS-OTHER	ABATE-OT	2400

2500-2599 Undefined
 2600-2699 Undefined
 2700-2799 Undefined
 2800-2899 Undefined

OBJECTS - EXPENDITURES

2900-2999 Other Classified Salaries

Full-time, part-time personnel, students, civic center aides, and building inspector.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
2900	OTHER CLASSIFIED SALARIES	OTHER CL	2900
	Note: this object should have minimum use. Double check that Object 2200 Classified Support Salaries is not more appropriate.		
2901	BABYSITTER	BABYSITT	2900
2902	CONSULTANT, EMPLOYEE	CONSLT-E	2900
2903	AFTER SCHOOL AIDE	AFTER SC	2900
2904	AFTER SCHOOL AIDE	AFTER SC	2900
2905	AFTER SCHOOL AIDE	AFTER SC	2900
2906	AFTER SCHOOL AIDE	AFTER SC	2900
	YARD/NOON DUTY		
2907	Note: use Function 1000 if replacing a classroom teacher from the assignment or, if not, use Function 8000 Security.	YD/NOON	2900
2908	RECREATION	RECREATI	2900
2909	REFEREE/GAME OFFICIAL	REFEREE/	2900
2910	TRANSLATOR (NON-CERT)	TRANSLAT	2900
2911	BUILDING CONSTRUCTION MNGR	BLDG CON	2900
2912	SAFETY PATROL	SAFETY P	2900
2913	ADVISOR	ADVISOR	2900
2914	JOB DEVELOPMENT COACH	JOBCOACH	2900
2918	FAMILY SERV WORKER	FAM SERV	2900
2919	RECREATION WORKER	RECREATI	2900
2920	LIFEGUARD	LIFEGUAR	2900
2924	PARENT FACILITATOR	PARENT F	2900
2926	PUBLIC INFORMATION SPECIALIST	PUBLIC I	2900
2929	STUDENT WORKER(UNDER WORK EXP)	STUDNT W	2900
2930	CAMPUS SUPERVISOR	CAMPUS S	2900
2931	TRUANT OFFICER	TRUANT O	2900
2935	CHILDCARE COORDINATOR	CHILDCAR	2900
2936	DAY CARE TEACHER	DY CARE	2900
2937	DAY CARE AIDE	DY CARE	2900
2938	COMMUNITY CENTER COORDINATOR	COMM CNT	2900
2941	MUSIC COORDINATOR	MUSIC CO	2900
2945	CLASSIFIED TRANSLATOR	CLASS TR	2900
2970	OVERTIME-OTHER CLASSIFIED	OVERTIME	2900
2973	EXTRA TIME - OTHER CLASSIFIED	EXTRA TI	2900
Note: Coding of substitutes should follow goal and function of the absent employees; - however, release time for negotiations a sub should be recorded to the appropriate goal and function.			
2980	SUB OTHER CLASSIFIED-ILLNESS	SUB-ILLN	2900
2981	SUB OTHER CLASSIFIED-OTHER	SUB-OTHE	2900
2982	SUB OTHER CLASSIFIED-SCH BUS	SUB-SCH	2900
2984	SUB OTHER CLASSIFIED-JURY DUTY	SUB-JRY	2900
2985	SUB OTHER CLASSIFIED-LONG TERM	SUB-LNG	2900
2998	ABATEMENTS-WORKERS' COMP	ABATE-W.	2900
2999	ABATEMENTS-OTHER	ABATE-OT	2900

OBJECTS - EXPENDITURES

3000-3999 Employee Benefits/Employer Paid Only (3xx1/Odd=Certified - 3xx2/Even=Classified)

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
3101-3102	STATE TEACHERS' RETIREMENT SYSTEM		
3101	STRS-CERTIFICATED	STRS-CER	3101
3102	STRS-CLASSIFIED	STRS-CLS	3102
3191	STRS-CERTIFICATED ABATE	STRS-CER	3101
3192	STRS-CLASSIFIED ABATE	STRS-CLS	3102
3201-3202	PUBLIC EMPLOYEES' RETIREMENT SYSTEM		
3201	PERS-CERTIFICATED	PERS-CER	3201
3202	PERS-CLASSIFIED	PERS-CLA	3202
3291	PERS-CERTIFICATED ABATE	PERS-CER	3201
3292	PERS-CLASSIFIED ABATE	PERS-CLS	3202
3301-3302	OASDI/MEDICARE/ALTERNATIVE		
3301	OASDI/MEDI/ALT-CERTIFICATED FICA	SDI-CERT	3301
3302	OASDI/MEDI/ALT-CLASSIFIED FICA	SDI-CLAS	3302
3311	MEDICARE-CERTIFICATED	MEDI-CER	3301
3312	MEDICARE-CLASSIFIED	MEDI-CLA	3302
3321	ALTERNATIVE-CERTIFICATED	ALT-CERT	3301
3322	ALTERNATIVE-CLASSIFIED	ALT-CLAS	3302
3391	ABATE-OASDI/MEDI/ALT-CERTIF	ABATEMEN	3301
3392	ABATE-OASDI/MEDI/ALT-CLASSIF	ABATEMEN	3302
3401-3402	HEALTH & WELFARE BENEFITS		
3401	HEALTH & WELFARE-CERTIFICATED	NLTH/WEL	3401
3402	HEALTH & WELFARE-CLASSIFIED	HLTH/WEL	3402
3491	H & W ABATEMENT-CERTIFICATED	H&W ABTE	3401
3492	H & W ABATEMENT-CLASSIFIED	H&W ABTE	3402
3501-3502	STATE UNEMPLOYMENT INSURANCE		
3501	S.U.I.-CERTIFICATED	SUI - CE	3501
3502	S.U.I.-CLASSIFIED	SUI - CL	3502
3521	L.E.C. - CERTIFICATED	LEC - CE	3501
3522	L.E.C. - CLASSIFIED	LEC - CL	3502
3591	S.U.I. ABATEMENT-CERTIFICATED	SUI ABAT	3501
3592	S.U.I. ABATEMENT-CLASSIFIED	SUI ABAT	3502
3601-3602	WORKERS' COMPENSATION INSURANCE		
3601	WORKERS' COMP-CERTIFICATED	W.C.-CER	3601
3602	WORKERS' COMP-CLASSIFIED	W.C.-CLA	3602
3691	WORKERS' COMP ABATE-CERTIFICAT	W.C. ABT	3601
3692	WORKERS' COMP ABATE-CLASSIFIED	W.C. ABT	3602

OBJECTS - EXPENDITURES

3701-3702 OPEB, ALLOCATED

Should follow the original function of the employee, not default to Function 7200. However, Function 7200 would be appropriate where employees have been initially charged to Function 7200.

Note: Payments made as irrevocable contributions to a retiree benefit plan accounted for in the Retiree Benefit Fund, Fund 71, are coded here.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
3701	OPEB, ALLOCATED, CERT-POSITIONS	RET BEN-	3701
3702	OPEB, ALLOCATED, CLASS-POSITIONS	RET BE-C	3702
3711	RETIREE ABATEMENT (H & W)CERTIFICATED	RET ABAT	3701
3712	RETIREE ABATEMENT (H & W)CLASSIFIED	RET ABAT	3702
3751	OPEB ACTIVE EMPL. CERT POSITION	OPEB CRT	3751
3752	OPEB ACTIVE EMPL. CLASS POSITION	OPEN CLS	3752
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3791	RETIREE BENEFITS ABATE - CERTIFICATED	RET BEN	3701
3792	RETIREE BENEFITS ABATE - CLASSIFIED	RET BEN	3702
<hr/>			
3751-3752	OPEB, ACTIVE EMPLOYEES		
3751	OPEB ACTIVE EMPLOYEES, CERTIFICATED	OPEB CRT	3751
3752	OPEB ACTIVE EMPLOYEES, CLASSIFIED	OPEB CLS	3752
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3801-3802	PERS REDUCTION		
3801*	PERS REDUCTION-CERTIFICATED	discontinued 13/14	3801
3802*	PERS REDUCTION-CLASSIFIED	discontinued 13/14	3802
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3891*	ABATE-PERS REDUCT-CERTIFICATED	discontinued 13/14	3801
3892*	ABATE-PERS REDUCT-CLASSIFIED	discontinued 13/14	3802
<hr/>			
3901-3902	OTHER BENEFITS		
	<p>Note: If incentive paid directly to an agency on behalf of an employee - such as a Golden Handshake paid to STRS, then Object 3901 & 3902. If incentive paid directly to employee, then it should be paid as salary, Object 5800 is not appropriate for incentive paid directly to an individual or on behalf of an individual (violates IRS W-2 versus 1099 reporting).</p>		
3901	OTHER BENEFITS-CERTIFICATED	OTHR BEN	3901
3902	OTHER BENEFITS-CLASSIFIED	OTHR BEN	3902
3911	DISTRICT SUPT-CERT, NEGOT BEN	DST SUPT	3901
3921	GOLDEN HANDSHAKE-CERTIFICATED	GLDN HND	3901
3922	NEGOTIATED BENEFITS-CLASSIFIED	NEG BEN-	3902
3931	MILEAGE STIPEND - CERTIFICATED	MLGE STI	3901
3932	MILEAGE STIPEND-CLASSIFIED	MLGE STI	3902
3941	MISCELLANEOUS STIPEND-CERT	MISC STI	3901
3942	MISCELLANEOUS STIPEND-CLASS	MISC STI	3902
3951	TAKE CARE COPAYMENTS-CERT	TAKE CRE	3901
3961	PROVIDENT LIFE & ACCIDENT-CERT	PROV LIF	3901
3981	EMPLOYER-PAID SDI-CERTIFICATED	ER SDI	3901
3982	EMPLOYER-PAID SDI-CLASSIFIED	ER SDI	3902
<hr/>			
3991	OTHER BENEFITS - ABATE CERT	OTH BN A	3901
3992	OTHER BENEFITS - ABATE CLASS	OTH BN A	3902

***Note:** function code follows the function of the related salary or function 9000 may be used, but not both.

OBJECTS - EXPENDITURES

4000-4999 Books & Supplies (including costs of freight & handling charges, and sales/use tax)

4100-4199 Approved Textbooks

Basic textbooks and supplementary textbooks; include teachers' manuals and teachers' editions. Elementary 'state' textbooks are those state adopted; 'basic' textbooks are those intended as principal source of study for a subject or course; a 'supplementary' textbook is one that is used to supplement information presented in the regular or basic textbooks. What differentiates them from reference or library books is that they are used in quantities by a group or entire class. High school textbooks are those adopted by the board of the district including teacher's manuals and teacher's editions.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4100	APPROVED TEXTBOOKS & CORE CURRICULA MATERIAL	APPROV T	4100
4110	TEXTBOOKS	TEXTBOOK	4100
4112	INSTRUCTIONAL KITS	INST'L K	4100
4194	SBITA CORE CURR	SB CORE	4100
4199	TEXTBOOKS-ABATEMENTS	TXTBK-AB	4100

4200-4299

Books that have not been adopted by the proper authority; books such as reference books that are available for general use; all other books used for reference purposes supplied in quantities too small for group use.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4200	BOOKS & OTHER REFERENCE MATERIAL	BOOKS &	4200
4210	OTHER BOOKS/NON TEXTBOOKS	OTHER BO	4200
4211	REFERENCE BOOKS	REFERENC	4200
4212	LIBRARY BOOKS (except to stock new library, then OBJT 6300)	LIBRARY	4200
4213	MASTER AGREEMENT-LIBRARY BOOKS	MA-LIBRY	4200
4294	SBITA BOOKS & MATERIALS	SB BOOKS	4200
4299	OTHER BOOKS - ABATEMENTS	OTHR BKS	4200

4300-4399

Materials and supplies used by students, teachers, and other personnel in connection with instructional program. These consumable materials other than those directly related to adopted curriculum (Object 4110), have a limited shelf life of less than a year, are coded here. Includes all tests, periodicals, magazines, workbooks, instructional media materials, A.V. materials and any other supplies used in the classroom or library. Rentals of materials are recorded under Object 5600 - Rentals. Supplies used in support services and auxiliary programs such as food service, custodial, gardening, and maintenance supplies, supplies for operation, repair and upkeep of equipment, buildings, grounds, and vehicles; and medical and office supplies.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4300	MATERIALS AND SUPPLIES	MATLS &	4300
4303	MATERIALS & SUPPLIES- COMPUTER EQUIP'	MATLS COMP	4300
4310	MATERIALS & SUPPLIES	MAT & SU	4300
4311	TESTS	TESTS	4300
4312	WORKBOOKS	WORKBOOK	4300
4313	GRADUATION SUPPLIES	GRAD SUP	4300
4314	MAT & SUPP-INDEPENDENT STUDY	IND STUD	4300
4315	COPIER SUPPLIES	COPIER S	4300
4316	MEDIA MATERIALS	MEDIA MA	4300
4317	COMPUTER SOFTWARE	COMP SFT	4300
4318	VIDEO PRODUCTIONS	VIDEO PR	4300
4319	ATHLETIC SUPPLIES	ATHLETIC	4300
4320	CURRICULUM SUPPLIES	CURRIC S	4300

OBJECTS - EXPENDITURES

4300-4399

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4321	DENTAL PROGRAMS	DENTAL P	4300
4322	PRINTING INSTRUCTIONAL	PRINTING	4300
4323	SCIENCE SUPPLIES	SCIENCE	4300
4324	SHOP SUPPLIES	SHOP SUP	4300
4325	ELECTIVE SUPPLIES	ELECT SU	4300
4326	STUDENT AWARDS	STUDNT A	4300
4327	OTHER-THAN-FOOD SUPP(FOOD SRV)	OTHER-TH	4300
4328	STAFF RECOGNITION	STAFF RE	4300
4329	FOOD SUPPLIES FOR ADMINISTRATIVE MEETINGS-not catered [If catered, use Object 5800 (see 5873)].	FOOD SUPP	4300
4330	FOOD FOR CONCESSIONS	CONCESSI	4300
4340	OTHER SUPPLIES-INCL ADMIN	OTHR SUP	4300
4341	TEMPORARY - POSTAGE (SL)	TEMP	4300
4342	PERIODICALS	PERIODIC	4300
4343	RECREATION SUPPLIES/EXPENSE	REC SUPP	4300
4344	MEDICAL SUPPLIES	MEDICAL	4300
4345	CUSTODIAL SUPPLIES	CUSTDL S	4300
4346	MAINTENANCE SUPPLIES	MAINT SU	4300
4347	MAINTENANCE FUEL	MAINT FU	4300
4348	REPAIR PARTS	REPAIR P	4300
4349	VEHICLE PARTS/SUPPLIES	VEHICLE	4300
4350	EQUIPMENT REPAIR-PARTS/SUPPLIE	EQUIP RE	4300
4351	VANDALISM SUPPLIES	VANDALIS	4300
4352	OFFICE SUPPLIES	OFFICE S	4300
4353	OTHER NON-INST'L SUPPLIES	OTH NON-	4300
4354	COMPUTER SOFTWARE (NON-INST)	COMP SOF	4300
4355	PRINTING SUPPLIES	PRINTING	4300
4356	COPY MACHINE SUPPLIES	COPY MAC	4300
4357	BOARD SUPPLIES	BOARD SU	4300
4358	UNIFORMS-OTHER THAN TRNSPRTTN	UNIFORMS	4300
4359	LANDSCAPING SUPPLIES	LANDSCAP	4300
4360	GAS, OIL & DIESEL-OTHR TN TRNS	GAS,OIL,	4300
4361	SAFETY SUPPLIES	SAFETY S	4300
4370	PUPIL TRANSPORTATION SUPPLIES	PPL TRNS	4300
4371	TRANSPORTATION-REPAIR PRTS/SUP	TRNSP-RP	4300
4372	DIESEL	DIESEL	4300
4373	OIL	OIL	4300
4374	GASOLINE	GASOLINE	4300
4385	TIRES	TIRES	4300
4386	OTHER TRANSPORTATION SUPPLIES	OTHR TRN	4300
4387	FUEL	FUEL	4300
4388	UNIFORMS	UNIFORMS	4300
4399	MATERIALS & SUPPLIES - ABATEMENTS	MAT/SUP-	4300

OBJECTS - EXPENDITURES

4400 NONCAPITALIZED EQUIPMENT

Movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold but greater than the LEA's inventory threshold. Refer to CSAM Procedure 770.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4400	NONCAPITALIZED EQUIPMENT - (Greater than LEA'S Inventory Threshold but less than capitalization Threshold)	NONCAP E	4400
4401	NONCAP EQUIPMENT - OTHER	NONCAP E	4400
4402	NONCAP EQUIPMENT - FURNITURE	NONCAP F	4400
4403	NONCAP EQUIP-COMPUTER EQUIP	NONCAP C	4400
4404	NONCAP EQUIPMENT - INSTRUCTNL	NONCAP E	4400
4405	NONCAP EQUIPMENT - NON INSTRTL	NONCAP E	4400
4406	TEMPORARY - NON-CAP EQUIP (SL)	TEMP	4400
4407	TEMPORARY - NON-CAP FURN (SL)	TEMP	4400
4408	TEMPORARY - NON-CAP OTHR EQ (SL)	TEMP	4400
4409	TEMPORARY - NON-CAP COMP EQ (SL)	TEMP	4400

4700-4799 FOOD

Food - other than food for instructional purposes - used in food service activities including breakfast, snacks, lunch, and other similar items.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
4700	FOOD	FOOD	4700
4710	FOOD	FOOD	4700
4711	FOOD/NON-NSLP	FD/NON-N	4700
4712	FOOD-NEEDY PUPILS	FD-NEEDY	4700
4713	FOOD-CHILD DEVELOPMENT	FD-CHILD	4700
4714	FOOD-BREAKFAST	FD-BREAK	4700
4715	FOOD-STUDENT STORE	FD-STUDE	4700
4716	FOOD-CATERING	FD-CATER	4700
4720	OTHER FOOD SERVICE SUPPLIES	OTH FOOD	4700
4799	ABATEMENTS - FOOD	ABATE-FO	4700

Note: Required to use Function 3700, Food Services

Note: Food Services supplies, e.g., paper plates, utensils, etc, are to be charged as an instructional supply or OB 4300
 > If consumed by the student, use OB 4700; if used by the student, use OB 4300.
 > Food for administrative meetings, use OB 4300 (see 4329). If catered, use OB 5800 (see 5873).

OBJECTS - EXPENDITURES

5000-5999 Services and Other Operating Expenditures

Record expenditures for subagreements and subawards pursuant to certain contracts, subcontracts, and subgrants. Subagreements are indicated when a part or all of an instructional or support activity for which the LEA is responsible is conducted by a third party rather than by the LEA (Inst'l costs are functional 1000, 4000 and 5000. Support activities are functions 2000, 3000 (except 3700) and 8000 (except 8500). For purposes of indirect costs, subagreements must be excluded from the calculation of the indirect cost rate, except that up to \$25,000 of an individual subagreement may be coded to object 5800. The \$25,000 limit per subagreement applies for the duration of the subagreement.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5100	SUBAGREEMENTS FOR SERVICES	SUBAGREE	5100
5122	FEES FROM SCOE	M.A. CONSO	5100
5123	SP. ED. OUTSIDE SERVICES	M.A. CONSO	5100
5129	FEES FROM OTHER DISTRICTS	M.A. CONSO	5100
5158	M.A. BEHAVIOR INTVTN CR MNGMT	M.A. CONSO	5100
5159	M.A. CONSOLIDATED APPLICATION	M.A. CONSO	5100
5160	M.A. AUDIOVISUAL SERVICES	M.A. AUDIOV	5100
5161	M.A. AUDIOLOGY SERVICES	M.A. AUDIOL	5100
5162	M.A. INTERNET SERVICES	M.A. INTERN	5100
5163	M.A. INFORMATION SYSTEMS	M.A. INF	5100
5165	M.A. LIBRARY SERVICES	M.A. LIBRAR	5100
5167	M.A. NURSING SERVICES	M.A. NURSE	5100
5168	M.A. PSYCH SERVICES	M.A. PSY	5100

5200-5299 Travel and Conferences

Actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences. The expense for the employee attending a conference that is charged to this object should follow the Goal and Function of the employee.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5200	TRAVEL AND CONFERENCES	TRAVEL A	5200
5201	TRAVEL-STAFF	TRAVEL-S	5200
5202	TRAVEL-OTHER	TRAVEL-O	5200
5204	MILEAGE	MILEAGE	5200
5205	MILEAGE-STAFF	MILEAGE-	5200
5206	MILEAGE-OTHER	MILEAGE-	5200
5210	MILEAGE-IN COUNTY	MILEAGE-	5200
5213	CONFERENCE EXPENSE	CONF EXP	5200
5214	PARENT ADVISORY EXPENSE	PARENT A	5200
5215	STAFF RECOGNITION	STAFF RE	5200
5241	OUT-OF-CNTY TRVL/STAFF ONLY	OUT OF C	5200
5242	LOCAL TRAVEL/STAFF ONLY	LOCAL TR	5200
5299	TRAVEL & CONF - ABATEMENT	TRAV&CON	5200

5300-5399 Dues and Memberships

Record membership fee of any LEA in any society, association, or organization (includes dues of CBO and Supt if membership is of benefit to the LEA). If dues are personal benefit to the employee, code as Object 3901/3902.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5300	DUES & MEMBERSHIPS	DUES & M	5300
5301	DUES ACSA	ACSA DUE	5300
5302	DUES ALWS	ALWS DUE	5300
5305	DUES CSBA	CSBA DUE	5300
5306	DUES SCSBA	SCSBA DU	5300
5309	C.A.S.H. DUES	CASH DUE	5300
5310	DUES/MEMBERSHIPS	DUES/MEM	5300
5399	ABATE-DUES & MEMBERSHIPS	DUES & M	5300

OBJECTS - EXPENDITURES

5400-5499 Insurance

*All forms of insurance other than employee benefits.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5400	INSURANCE	INSURANC	5400
5440	PUPIL INSURANCE (use with Function 1000)	PUPIL IN	5440
5450	OTHER INSURANCE *	OTHER IN	5450
5451	FIRE & THEFT INSURANCE *	FIRE & T	5450
5452	LIABILITY INSURANCE (use with Function 7200)	LIABILIT	5450
5453	BUS INSURANCE (use with Function 3600)	BUS INSU	5450
5454	FOOD SERV VEHICLE INSURANCE (use w/Function 3700)	FOOD SERV	5450
5455	BOND INSURANCE (use with Function 9100)	BOND INS	5450
5494	INSURANCE ABATEMENT (5440)	ABATEMEN	5440
5495	INSURANCE ABATEMENT (5450)	ABATEMEN	5450
5499	INSURANCE - ABATEMENTS	INSUR-AB	5400

Note: The function for property insurance depends on the type of property, e.g, school bus insurance would be Function 3600, buildings and other structures would be Function 8100;
 *Insurance that is general and not specific by function, would be coded to Function 7200.

5500-5599 Operations and Housekeeping Services

Expenditures for water, heating, fuel, light, power, waste disposal, pest control, laundry and dry cleaning, and so forth. Includes contracts for these services.

* Cleaning of uniforms such as band or custodial, is charged to the appropriate Function and Object 5800.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5500	OPERATIONS & HOUSEKEEPING SERVICES	OPER & H	5500
5501	WATER & SEWER	WATER &	5500
5502	ELECTRICITY & GAS	ELECT &	5500
5504	DISPOSAL SERVICES	DISPOSAL	5500
5505	LAUNDRY/DRY CLEANING *	LAUNDRY/	5500
5506	OTHER	OTHER	5500
5507	ALARM SYSTEM (Use Object 5800 for monthly alarm service monitoring)	ALARM SY	5500
5508	ELECTRICITY	ELECTRIC	5500
5509	GAS (fuel for pupil bus transp is coded to OB 4300 (see 4374)	GAS	5500
5510	TOXIC DISPOSAL	TOXIC DI	5500
5511	PEST CONTROL	PEST CON	5500
5512	STORM DRAINAGE	STORM DR	5500
5599	OPERATIONS & HOUSEKEEPING - ABATEMENTS	OPER&HSE	5500

Note: OB 5500 is used only with the maintenance and operations Functions 8100-8500, and Function 6000, Enterprise.

OBJECTS - EXPENDITURES

5600 Rentals, Leases, Repairs, and Noncapitalized Improvements

Expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5600	RENTALS/LEASES/REPAIRS/NONCAPITALIZED IMPROVEMENTS	RENTALS/	5600
5601	EQUIPMENT RENTAL/LEASE	EQUIP RN	5600
5602	NON-CAP IMPROVEMENTS	NON-CAP	5600
5603	OTHER RENTAL/LEASES	OTHR RNT	5600
5604	EQUIPMENT REPAIRS	EQUIP RE	5600
5605	BUILDING REPAIRS	BUILDING	5600
5606	VEHICLE REPAIRS	VEHICLE	5600
5607	OTHER REPAIRS	OTHR REP	5600
5608	MAINTENANCE AGREEMENTS	MAINT AG	5600
5609	VANDALISM REPAIRS	VANDLSM	5600
5610	MAINTENANCE AGREEMENT-OTHER	MAINT AG	5600
5611	LEASE FACILITIES	LEASE FA	5600
5612	ROOF REPAIRS	ROOF REP	5600
5614	ELECTRICAL REPAIRS	ELECTRIC	5600
5615	HVAC REPAIRS	HVAC REP	5600
5616	PLUMBING REPAIRS	PLUMBING	5600
5628	REPAIR TO PHONE OR COMMUN SYS	REPAIR C	5600
5660	FIRE EXTINGUISHER REPAIR	FIRE EXT	5600
5670	RENTALS (1099S)	RENTALS-	5600
5671	CARPETING REPLACEMENT	RENTALS-	5600
5699	RENTALS,LEASES,REPAIRS - ABATEMENTS	ABATEMEN	5600

Note: Capital leases should be recorded according to the accounting procedures for lease/purchase agreements in CSAM Procedure 710.

Note: Rental of facilities is to be recorded to Function 8700 Facilities Rents & Leases and includes all facilities whether rented for a day, a month, or a year.

OBJECTS - EXPENDITURES

5700-5799 Direct Costs Transfers

Record the transfers of expenditures from one function to another function. Typical transfers using this object would include services provided or products developed by the LEA, such as maintenance and repair of duplicating, A.V. or other equipment; photocopying expense; field trips; district vehicle use; and information technology expense. These transfers change the function of the expenditure; e.g., transfers related to costs of field trips. Example: costs of field trips initially recorded in Function 3600, Pupil Transportation, are instructional costs and therefore are transferred to Function 1000, Instruction in the receiving Resource.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5710	TRANSFERS OF DIRECT COSTS	DIR CST/	5710
5711	D.C.-GRAPHICS	GRAPHICS	5710
5712	D.C.-WORD PROCESSING	WORD PRO	5710
5713	D.C.-PHOTOCOPYING	PHOTOCOP	5710
5715	D.C.-DISTRICT ACCOUNTING	DIST ACC	5710
5716	D.C.-CSSF BUSINESS OFFICE	CSSF BUS	5710
5717	D.C.-MORGAN ROAD SHOP	MORGAN R	5710
5718	D.C.-GARAGE	GARAGE	5710
5719	D.C.-POOL CAR CHARGES	POOL CAR	5710
5720	D.C.-WORK ORDERS	WORKORDR	5710
5721	D.C.-SUBSTITUTE PLACEMENT	SUB PLAC	5710
5723	D.C.-COUNTY COUNSEL	COUNTY C	5710
5724	D.C.-MANDATED COSTS	MANDATED	5710
5725	D.C.-TRANSPORTATION-FIELD TRPS	TRNSP-FL	5710
5726	D.C.-TRANSPORTATION-ATHLETICS	TRNSP-AT	5710
5727	D.C.-TRANSPORTATION-OTHER	TRNSP-OT	5710
5728	D.C.-OUTDOOR EDUCATION	OUTDOOR	5710
5729	D.C.-FOOD SERVICE CONTRACT	FOOD SRV	5710
5730	D.C.-IMC/MEDIA CENTER	IMC/MEDI	5710
5732	D.C.-COMPUTER INSERVICE	COMPUTR	5710
5734	D.C.-AUDIOLOGICAL SERVICES	AUDIOLOG	5710
5735	D.C.-HEALTH SERVICES	HEALTH S	5710
5736	D.C.-PUPIL PERSONNEL SERVICES	PUPIL PE	5710
5739	D.C.-COMPUTER SERVICES	COMPUTER	5710
5748	D.C.-IMC TRANSFER COSTS	IMC TRAN	5710
5749	D.C.-ADJUSTMENT-PROGRAM/USER	ADJ-PROG	5710
5750	TRANSFERS OF DIRECT COSTS - INTERFUND	DIR CST-	5750
Transfers for the <u>direct costs</u> of services that are provided on an interfund basis. The total between-funds debit and credit transactions must net to zero (e.g., field trips charged to Child Development Fund).			
5751	D.C. INTRFD-GRAPHICS	GRAPHICS	5750
5752	D.C. INTRFD-FOOD SERVICE	FOOD SER	5750
5753	D.C. INTRFD-PHOTOCOPYING	PHOTOCOP	5750
5754	D.C. INTRFD-DATA PROCESSING	DATA PRO	5750
5755	D.C. INTRFD-ADULT ED FEES	ADULT ED	5750
5756	D.C. INTRFD-CSSF BUSINESS OFFI	CSSF BUS	5750
5759	D.C. INTRFD-POOL CAR CHARGES	POOL CAR	5750
5760	D.C. INTRFD-WORK ORDERS	WORKORDR	5750
5770	D.C. INTRFD-IMC/MEDIA CENTER	IMC/MEDI	5750
5772	D.C. INTRFD-COMPUTER INSERVICE	COMPUTER	5750
5778	D.C. INTRFD-CHILD DEVELOPMENT	CHILD DE	5750
5779	D.C. INTRFD-TRANSP-FIELD TRIPS	TRNSP-FL	5750

Note: Use OB 7370/7380, Transfers of Direct Support Costs, to transfer those costs that do not change function, such as custodial costs.

OBJECTS - EXPENDITURES

5800-5899 Professional/Consulting Services & Operating Expenditures

Expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Includes professional/consulting services delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the LEA. Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for which the LEA cannot provide appropriate services. Expenditures for lodging and admission tickets for students and staff on field trips; for advertising for items such as bond sales, contract bidding, and personnel vacancies, judgements, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided such as administration, bus transportation, A.V. and library. Record assessments for other than capital improvements such as state assessment

for nonuse of school site surveys and appraisals of sites that are not purchased. (Expenditures for surveys, appraisals, and assessments in connection with site purchases and/or improvements are recorded under Object 6100). Record payments of interests on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray exams required for employment, monthly alarm service monitoring, printing and engraving by outside agency, and similar items.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5800	PROF/CONSULTING SERVICES & OPERATING EXPENDITURES	PROF/CON	5800
5801*	NEGOTIATION EXPENSE *	NEGOT EX	5800
5802	ADVERTISING	ADVERTIS	5800
5803	ARCHITECT FEES	ARCHITEC	5800
5804*	LEGAL EXPENSES *	LEGAL EX	5800
5805*	AUDIT EXPENSES *	AUDIT EX	5800
5806	BABYSITTING- NON EMPLOYEE	BABYSITT	5800
5807	CONSULTANTS	CONSULTA	5800
5808*	ELECTION EXPENSE *	ELECTION	5800
5809*	FEES *	FEES	5800
5810	PHYSICALS, X-RAYS, TB TESTING	PHYSICAL	5800
5811	INTEREST EXPENSE	INTEREST	5800
5812	VANDALISM CONTROL	VANDLSM	5800
5813	OUTSIDE SERVICES	OUTSIDE	5800
5814	OTHER SERVICES	OTHER SE	5800
5815	DRUG & ALCOHOL SCREENING	DRUG & A	5800
5816	PROJECT EVALUATION	PROJ EVA	5800
5817	TRANSPORTATION-OUTSIDE VENDOR	TRANS-OU	5800
5818*	TAXES *	TAXES	5800
5819	FINGERPRINTING (use Function 7200)	FINGERPR	5800
5820	DEPRECIATION	DEPRECIA	5800
5821	TEMP CODE (CH)	TEMPCODE	5800
5822	COUNTY SERVICES	COUNTY S	5800
5823	OUTSIDE SERV-DISTRICT	OUT SERV	5800
5824	COUNTY SERVICES	COUNTY S	5800
5825	AUDITING FEES	AUDIT FE	5800
5826	FIELD TRIPS	FLD TRIP	5800
5829	CONTRACT SRVCS-DISTRICTS/AGENC	CONT-OUT	5800
5830	COUNTY PRINTING	COUNTY P	5800
5831	DATA PROCESSING-OUTSIDE SERV	D.P.-OUT	5800
5832	MANDATED COSTS	MANDATED	5800
5833	SUBSTITUTE PLACEMENT	SUB PLCM	5800
5834	AUDIOVISUAL SERVICES	A.V. SER	5800
5835	LIBRARY SERVICES	LIBRARY	5800
5836	SCH ATTNDNCE REVIEW BOARD (SARB)	SARB	5800

Note: * For legal expenses/fees including audit costs, election expenses, negotiation expense, legal advisory costs, legal penalties - use Function 7100, Board & Supt - **not** Function 7200 Gen Admin.

OBJECTS - EXPENDITURES

5800-5899

Professional/Consulting Services & Operating Expenditures

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5837*	LEGAL SERVICES *	LEGAL SE	5800
5838*	GROSS PROCEEDS PAID TO ATTRNEY *	GROSS PR	5800
5839	CLAIMS PAID	CLAIMS P	5800
5840	CLAIMS ADMIN-FOUNDATION	CLAIMS A	5800
5841	COORDINATING CONSULTANT FEES	COORD CO	5800
5842	MAINTENANCE	MAINTENA	5800
5843	SECURITY	SECURITY	5800
5844	MISCELLANEOUS EXPENSES	MISC EXP	5800
5845	DRUG & ALCOHOL TESTING	DRUG&ALC	5800
5846	MED&HEALTH CARE PAYMENTS/1099S	MED/HLT-	5800
5847*	AUTO LICENSES *	AUTO LIC	5800
5848	COUNTY LIBRARY	COUNTY L	5800
5849	COUNTY AUDIO-VISUAL	CNTY-A.V	5800
5850	COUNTY DELIVERY	CNTY DEL	5800
5853*	COUNTY COUNSEL-S.E.R.C. *	CNTY SER	5800
5854*	COUNTY LEGAL PUBLICATIONS *	CNTY LGL	5800
5855	MASTER AGREEMENT (GENERIC)	MA-GENER	5800
5856	CONTRACTED MEDICAL/DENTAL	CONTRCTD	5800
5857	M.A. LEARN TO TEACH (BTSA)	MA-BTSA	5800
5858	M.A. BEHAVIOR INTERVENTION CARE MNGMT (BICM)	M.A. BICM	5800
5859	M.A. CONSOLIDATED APPLICATION	M.A. CON	5800
5860	M.A. AUDIOVISUAL SERVICES	M.A. AV	5800
5861	M.A. AUDIOLOGY SERVICES	M.A. AUD	5800
5862	M.A. INTERNET SERVICES	M.A. INT	5800
5863	M.A. INFORMATION SERVICES	M.A. INF	5800
5864	M.A. LEGAL SERVICES	M.A. LEG	5800
5865	M.A. LIBRARY SERVICES	M.A. LIB	5800
5866	M.A. MAIL & DELIVERY SERVICES	M.A. MAI	5800
5867	M.A. NURSING SERVICES	M.A. NUR	5800
5868	M.A. PSYCH SERVICES	M.A. PSY	5800
5869	M.A. SUB PLACEMENT SERVICES	M.A. SUB	5800
5870	PERSONAL SERVICES	PERSONAL	5800
5871	PSYCHOLOGISTS-NON EMPLOYEE	PSYCH-NO	5800
5872	MEDICAL SERVICES	MEDICAL	5800
5873	CATERING SERVICES (OUTSIDE)	CATERING	5800
5874	LECTURER	LECTURER	5800
5875	INSTRUCTIONAL INSERVICE	INSTL IN	5800
5876	ENTRY FEES	ENTRY FE	5800
5877	TEST SCORING	TEST SCO	5800
5878	ACCREDITATION	ACCREDIT	5800
5879	PRESCRIPTION LEARNING LAB	PRSC LRN	5800
5880	STUDENT REWARDS (ENGRAVING, otherwise use 4300)	STDNT RE	5800
5881	PROGRAM QUALITY REVIEW	P.Q.R.	5800
5883	OUTDOOR EDUCATION	OUTDOOR	5800
5884	PERSONAL SERVICES-EMPLOYEE(W2)	PRSL SRV	5800
5886	RESERVE FOR HOMELESS	RESERVE	5800
5888	AVAILABLE BUDGET	AVAILABL	5800
5889	TUTORING	TUTOR	5800
5894	SBITA SERVICES	SB SERV	5800
5899	PROF/CONSLTNG & OPRPNG - ABATEMENTS	ABATEMEN	5800

Note: * For legal expenses/fees including audit costs, election expenses, negotiation expense, legal advisory costs, legal penalties - use Function 7100, Board & Supt - **not** Function 7200 Gen Admin.

OBJECTS - EXPENDITURES

5900-5999 Communications

Generally, communication costs should be charged to either Function 2700, School Admin, or Function 7200, Other Gen Admin. Communication service fees may be charged to other functions by direct documentation such as monthly statements. The monthly bills for pagers, cell phones, cable, and Internet may follow the user if the charges can be documented. For example, Internet fees that are part of classroom instruction may be charged to Function 1000, Instruction.

The cost of the communication equipment is coded to Object 6400, Equipment, or Object 6500, Equipment Replacement, as appropriate. However, if the cost is minor or the expected life short, the cost of the equipment should be coded to Object 4300, Materials & Supplies. The cost of wiring and installing cables for communication equipment that become an integral part of the building or building service system is coded to Object 6200, Building & Improvement of Buildings, with Function 8500, Facilities Acquisition and construction. Repairs to these lines would be coded to Function 8100, Plant Maintenance & Operations, with either Object 5600, Rentals, Leases, and Repairs, or to the salaries and supplies of the maintenance budget.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
5900	COMMUNICATIONS	COMMNICA	5900
5901	PAGERS	PAGERS	5900
5902	CELL PHONES/MOBILE PHONES	CELL/MOB	5900
5903	BEEPERS	BEEPERS	5900
5904	TELEPHONE SERVICE SYSTEMS	TLPHN SY	5900
5905	FAX LINES	FAX LINE	5900
5906	TV CABLE LINES	TV CABLE	5900
5907	INTERNET SERVICE & LINES	INTERNET	5900
5908	POSTAGE STAMPS & POSTAGE METER (REFILL)	STMP&ME	5900
5910*	DELIVERY SERVICES	DELIVERY	5900
5918	OTHER COMMUNICATIONS	OTHR COM	
5999	ABATEMENTS-COMMUNICATIONS	COMM-ABA	5900

***Note:** Use OBJ 5900 when delivering a letter or other communication. Shipping of goods by UPS, Federal Express, or other means is considered to be part of the cost of the goods and should not be charged to OB 5900.

Note: Do not use OB 5900 with Function 8100 or 8200 as these decrease the Indirect Cost Rate.

OBJECTS - EXPENDITURES

6000-6599 Capital Outlay

Expenditures for land, buildings, equipment, capitalized complements of books (new library) and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase. These object codes are not used in proprietary funds, in which capital assets are recorded in Objects 9400-9499 and subsequently depreciated.

6100-6199

6100- Land: Record the costs of acquisition of land and additions to old sites and adjacent ways. Include incidental expenditures in connection with the acquisition of sites, such as appraisal fees, search and title insurance, surveys, and condemnation proceedings and fees. If a site is not purchased after the appraisal or survey, record the expenditure in Object 5800, Professional /Consulting Services and Operating Expenditures. Include costs to remove buildings on newly-acquired sites. Use with Function 8500, Facilities Acquisition and Construction.

6170 - Land Improvements: Record expenditures for each of the following with Function 8500, Facilities Acquisition and Construction:

Improvements of new and old sites and adjacent ways. Include such work as grading, landscaping, seeding, and planting shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; treating soil and surfacing athletic fields and tennis courts for the first time; furnishing and installing, for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and doing demolition work in connection with the improvement of sites. 3) Payment of special assessments - including those against school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property.

Leasehold improvements to sites. Include costs of site improvements to leased property.

Payment of special assessments. Include assessments against the school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6100	LAND (non-depreciable)	LAND	6100
6102	SITE IMPROVEMENTS	SITE IMP	6100
6103	CAPITAL IMPRVMT ASSESSMNTS	CAP IMP	6100
6108	RELOCATABLE SITE PREP-CRNT YR	REL SITE	6100
6110*	PURCHASE PRICE OF PROPERTY *	SITE PUR	6100
6120*	APPRAISALS FEES *	APPRAISA	6100
6130*	ESCROW COSTS *	ESCROW C	6100
6140*	SURVEYING COSTS *	SURVEYS	6100
6141	SITES & MAJOR IMPROVEMENTS	SITES &	6100
6142	INCIDENTAL IMPRV OF SITES	INCIDENT	6100
6150*	SITE SUPPORT COSTS *	SUPPORT	6100
6155*	RELOCATION ASSISTANCE *	RELOC AS	6100
6157	HAZARDOUS WASTE REMOVAL	HAZARD	6100
6160	OTHER SITE COSTS *	OTHER CO	6100
6170	LAND IMPROVEMENTS	LAND IMP	6170
6179*	SITE CONSTRUCTION-CHANGE ORDRS *	CHANGE O	6100
6180	DEMOLITION	DEMO	6100
6181	SERVICE SITE DEVELOPMENT	SERV SIT	6100
6182	SITES & IMPROVEMENTS - CO	SITES &	6100
6183	SITES & IMPROVEMENTS - ER	SITES &	6100
6191	OTHER FEES	OTHR FEE	6100
6192	OFF-SITE DEVELOPMENT	OFF SITE	6100
6193	ARCHITECT FEES	ARCH FEE	6100
6199	SITE & IMPROVEMENT OF SITES - ABATEMENTS	ABATEMEN	6100
6170*	LAND IMPROVEMENTS (depreciable) *	LAND IMP	6170
6171	LAND IMPROVEMENTS	LAND IMP	6170
6175	MAIN BUILDING CONTRACTOR	MAIN BLD	6170
6190	INSPECTION	INSPECT	6170

*Proposed by SSC working with State SACS staff to match OPSC Project Designation Number

Note: Use Function 8500 Facilities Acquisition and Construction.

OBJECTS - EXPENDITURES

6200-6299 Buildings and Improvements of Buildings

Costs of construction or purchase of new buildings(including relocatable buildings, such as portable classrooms) and additions and replacements of obsolete buildings, including advertising; architectural and engineering fees; blueprinting, inspection service (departmental. or contract); tests and examinations; demolition work in connection with construction of electrical, sprinkling, or warning devices; installation of heating and ventilation fixtures, attachments, and built-in fixtures; and other expenditures directly related to the construction or acquisition of buildings.

Record costs of improvements of buildings, including alterations, remodeling, renovations, and replacement of buildings in whole or in part, that meet the LEA's threshold for capitalization. Include leasehold improvements.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6200	BUILDINGS & IMPROVEMENT OF BUILDINGS	BLDNG &	6200
6201	NEW CONSTRUCTION	NEW CONS	6200
6202	CABINETS	CABINETS	6200
6203	IMPROVMENT OF BLDING(REMODEL)	REMODELI	6200
6204	RELOCATABLES	RELOCATA	6200
6205	RECONSTRUCTION	RECONSTR	6200
6206	BUILDINGS-BANK LOAN	BLDG-BAN	6200
6207	FLOOR COVERING REPLACEMENT	FLR COV	6200
6208	ROOM DIVIDERS	ROOM DIV	6200
6209	ADVERTISING	ADVERTIS	6200
6210*	ARCHITECT/ENGINEERING FEES	ARCHTCT	6200
6219*	ARCHITECT FEES-CHANGE ORDERS	CHANGE O	6200
6220*	DSA PLAN CHECK FEE	DSA PLAN	6200
6221	LOCAL PLAN CHECK FEE	LCL PLAN	6200
6230*	CDE PLAN CHECK FEE	CDE PLAN	6200
6235*	ENERGY ANALYSIS FEE	ENERGY A	6200
6240*	PRELIMINARY TESTS	PRELIM T	6200
6241	BLDGS/MODULAR UNITS & MJR IMPR	BLDGS/MO	6200
6245*	ADMINISTRATIVE COSTS	ADMIN CO	6200
6246	ARCHITECTURAL REPROGRAPHICS	REPROGRA	6200
6250*	OTHER COSTS-PLANNING	OTHR-PLA	6200
6259*	OTHR CSTS-PLANNING CHANGE ORDR	CHANGE O	6200
6260	LABOR COMPLIANCE	LABOR COM	6200
6270*	MAIN BUILDING CONTRACTOR	MAIN BLDG	6200
6272*	CONSTRUCTION-MANAGEMENT FEES	CONSTRUC	6200
6274*	OTHER CONSTRUCTION	OTHR CON	6200
6276*	INTERIM HOUSING	INTERIM	6200
6279*	PERM CONSTRUCTION-CHANGE ORDR	CHANGE O	6200
6280*	CONSTRUCTION TESTING	CNSTRCN	6200
6289*	CONSTRUCTION TSTNG-CHANGE ORDR	CHANGE O	6200
6290*	INSPECTION	INSPECTI	6200
6291	RELOCATABLE (PROG IMPROVMNT)	REC PROG	6200
6292	UTILITY SERVICES	UTILITY	6200
6293	DAY CARE FACILITIES	DAY CAR	6200
6295	INSPECTION-CHANGE ORDER	CHANGE O	6200
6296	PERMANENT CONSTRUCTION	PERM CON	6200
6299	BLDNGS & IMPROV OF BLDGS-ABATEMENTS	ABATEMEN	6200

*Proposed by SSC working with State SACS staff to match OPSC Project Designation Number

Note: Use Function 8500 Facilities Acquisitions and Construction.

OBJECTS - EXPENDITURES

6300-6399 Books & Media for New School Library or Major Expansion of School Libraries

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6300	BOOKS & MEDIA/NEW SCH LIBRARY	BKS/NEW	6300

6400-6499

Expenditures for initial and additional items of equipment, such as furniture, vehicles, machinery, motion picture film, videotape, and furnishings that are not integral parts of the buildings or the building system. (Piece-for-piece replacement equipment are recorded in Object 6500 (if the cost exceeds the LEA capitalization threshold). Initial built-in fixtures that are integral parts of the buildings or building service system are recorded under Object 6200).

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6400	EQUIPMENT (over LEA capitalization threshold)	EQUIPMEN	6400
6401	AUDIOVISUAL EQUIPMENT	A.V. EQU	6400
6402	LIBRARY EQUIPMENT	LIBRARY	6400
6403	FOOD SERVICE EQUIPMENT	FD SERV	6400
6404	PUPIL TRANSPORTATION EQUIPMENT	PUPL TRN	6400
6405	INSTRUCTIONAL EQUIPMENT	INSTL EQ	6400
6406	NON-INSTRUCTIONAL EQUIPMENT	NON-INS	6400
6407	FURNITURE	FURNITUR	6400
6408	OTHER EQUIPMENT	OTHR EQU	6400
6409	COMPUTER EQUIPMENT	COMPUTER	6400
6410	DISTRICT VEHICLES	DIST VEH	6400
6415	EQUIPMENT (PROG IMPRVMENT)	EQ PROG	6400
6424	SHOP EQUIPMENT	SHOP EQU	6400
6425	OTHER EQUIPMENT - DONATED	OTHR EQ-	6400
6442	EQUIPMENT UNDER \$5,000	EQUIPMEN	6400
6499	EQUIPMENT - ABATEMENT	ABATEMEN	6400

*Proposed by SSC working with State SACS staff to match OPSC Project Designation Number

6500-6599 Equipment Replacement

Expenditures for equipment replaced on a piece-for-piece basis.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6500	EQUIPMENT REPLACEMENT (if over LEA capitalization threshold)	EQPMNT R	6500
6503	FOOD SERVICE EQUIPMENT	FD SERV	6500
6504	PUPIL TRANSPORTATION EQUIP	PUPL TRN	6500
6505	INSTRUCTIONAL EQUIPMENT	INSTL EQ	6500
6506	NON-INSTRUCTIONAL EQUIPMENT	NON-INST	6500
6507	FURNITURE	FURNITUR	6500
6508	OTHER EQUIPMENT	OTHR EQ	6500
6509	COMPUTER REPLACEMENT	CMPTR RE	6500
6599	EQUIPMENT REPLACEMENT-ABATEMNT	ABATEMEN	6500

6900 Depreciation Expense (of proprietary & fiduciary funds only)

Record the portion of the cost of a capital asset charged as an expense during the fiscal year.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
6900	DEPREC EXP (PROP & FIDUC FNDS)	DEPR EXP	6900
6910	AMORTIZATION-LEASE ASSETS	AM LEASE	6910

Note: This object is applicable only in Funds 61, 62, 63, 66, 67, and 73.

OBJECTS - EXPENDITURES

7000-7399 Other Outgo

7110-7199 Tuition

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7110	TUITION-INSTRN UNDER INTRDISTRICT ATTND AGRMNTS Incurred as a result of a district's realizing a reduction of 25% or more in PL 81-874 funds if the average daily attendance of pupils residing with the district is credited to the district of attendance.	TUITION	7110
7130	STATE SPECIAL SCHOOLS Record payments for students placed in state special schools	ST SPEC	7130
7141	OTHR TUITION, EXC CSTS, AND/OR DEFICIT PYMTS TO DISTRICTS OR CHARTER Record payments paid to programs operated by County Supt of Schls	OTHR TUI	7141
7142*	OTHR TUITION, EXC CSTS TO COE	OTHR TU-	7142
7145*	<i>TRANSPORTATION EXCESS CSTS (Obsolete 7-01-07)</i>	TRANSP	7142
7146*	<i>SELPA-WIDE FACILITIES</i>	SELPA FA	7142
7147*	<i>NPS REVENUE LMT (A & B PUPILS)</i>	NPS REVE	7142
7148*	<i>NPS-OUT OF HOME (LCIs)</i>	NPS LCIs	7142
7143*	OTHR TUITION, EXC CSTS TO JPA Record payments paid to programs operated by JPAs. (Programmatic Excess Costs)	OTH TU-J	7143

***Note:** Use Function 9200, Transfers Between Agencies

7200-7299 Interagency Transfers Out

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7211	TRNSFR OF PASS-THRU REVENUES TO DST OR TO CHARTER Report disbursements of pas-through grants to school districts in which the recipient LEA has administrative involvement only for the grants (i.e., the recipient LEA does not also have a responsibility to operate the project).	PASS-THR	7211
7212	TRNSFR OF PASS-THRU REVENUES TO COE Report disbursements of pass-through grants to county offices in which the recipient LEA has administrative involvement only for the grants (i.e., the recipient LEA does not also have a responsibility to operate the project).	PASS-THR	7212
7213	TRNSFR OF PASS-THRU REVENUES TO JPA Report disbursements of pass-through grants to JPAs in which the recipient LEA has administrative involvement only for the grants (i.e., the recipient LEA does not also have a responsibility to operate the project).	PASS-THR	7213
7221	TRNSFR OF APPORTIONMENTS TO DISTRICT OR CHARTER Transfers of apportionments such as Special Ed, ROC/Ps, etc. to school districts	TRANSFER	7221
7222	TRNSFR OF APPORTIONMENTS TO COE Transfers of apportionments such as Special Ed, ROC/Ps, etc. to county schools	TRANSFER	7222
7223	TRNSFR OF APPORTIONMENTS TO JPA	TRANSFER	7223
7280	<i>TRSF TO CHRTR/IN-LIEU PROP TAX (Obsolete as of 2007-08)</i>	TO CHART	7280
7281	ALL OTHER TRANSFERS TO DISTRICT OR CHARTER	ALL OTHE	7281
7282	ALL OTHER TRANSFERS TO COE	ALL OTHE	7282
7283	ALL OTHER TRANSFERS TO JPA	ALL OTHE	7283
7299	ALL OTHR TRNSFRS TO ALL OTHERS	TRANSFER	7299

***Note:** Use Function 9200, Transfers Between Agencies

OBJECTS - EXPENDITURES

7300-7399 Transfers of Indirect Costs

Objects in this group are used to record transfers of direct support costs and indirect costs between resources, goals and funds.

Indirect Costs (both within a fund and between funds) use Function 7210, General Administrative Transfers, for both debit and credit side of entry.

Direct Support Costs (both within a fund and between funds) use function code of support function such as Function 3110, Guidance & Counseling Services, or Function 8100, M & O. May also be used for transfers of administrative costs other than direct support costs, use Function 7200. Specific function is used for both debit & credit entries.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7310	TRANSFERS OF INDIRECT COSTS	INDIRECT	7310
7311	ROOM USE	ROOM USE	7310
7350	TRANSFERS OF INDIRECT COSTS-INTERFUND	DIR SUP/	7350
7351	ROOM USE	ROOM USE	7350
7370	TRANSFERS OF DIRECT SUPPORT COSTS (Valid through 07/08)	DIR SUPP	7370
7380	TRANSFERS OF DIRECT SUPPORT COSTS-INTERFUND (Valid through 07/08)	DIR SUPP	7380

7430-7699 All Other Financing Uses

Note: Use Function 9000 Other Outgo as these objects are used for the transfers of funds or expenditures for other than General Operations.

7430-7439 Debt Service

Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current or short-term loans (money borrowed and repaid during the same fiscal year). Use with Function 9100, Debt Service.

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7432*	STATE SCHOOL BUILDING REPAYMENTS *	STATE SC	7432
7433	BOND REDEMPTIONS	BOND RED	7433
7434	BOND INTRST & OTHER SERV CHRGS	BOND INT	7434
7435	REPAY-STATE SCH BLDNG FUND AID	REPAYMEN	7435
7436	PAYMENTS TO ORIGINAL DISTRICT FOR ACQUISITION OF PROPERTY Record expenditures to cover the liability of a "newly organized district" to the original district for new district's proportionate share of the bonded indebtedness of the original district.	PAYMENTS	7436
7438	DEBT SERVICE-INTEREST	DEBT SER	7438
7439	OTHER DEBT SERVICE-PRINCIPAL Such as the repayment of all other debt, such as principal and interest payments on capital leases, and certificates of participation (including Non-use of Sch Site)	OTHR DEB	7439

***Note:** Appropriate in Fund 53 only.

***Note:** Use Function 9100, Debt Service

OBJECTS - EXPENDITURES

7500 Funds Distributed to Others

7500	FUNDS DISTRIBUTED TO OTHERS	FUNDS DISTR	7500
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7600-7699 Other Financing Uses

7600-7629

Interfund Transfers Out (Permanent Movement of Monies Between Funds)

Note: This acct must net to zero w/corresponding interfund

transfer in object '89XX. Example:debit FD 01/7611 & credit FD 12/8911

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7611	FROM GEN (01) TO CHILD DEVELOPMENT (12)	GEN TO C	7611
7612	BETWEEN GEN (01) AND SPEC RESERVE (17 or 40)	GEN & SP	7612
7613	TO SSBF/SFPF (30/35) FROM ALL OTHR FND	TO SSBF/	7613
7614	FROM BOND INT & REDMP (51) TO GEN (01)	BOND TO	7614
7615	FRM GEN/SP RSV/BLDG(01/17/40/21) TO DEF'D(14)	discontinued 13/14	7615
7616	FROM GENERAL (01) TO CAFETERIA (13)	GEN TO C	7616
7619	OTHER INTERFUND TRANSFERS OUT	OTH TRNS	7619

Note: Use function 9300

7630-7699 All Other Financing Uses

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
7651	TRNSFRS OF FUNDS FRM LAPSED/REORGANIZED LEAs	LAPSD/RE	7651
7699	ALL OTHER FINANCING USES	ALL OTHE	7699

Note: 7651: Use function 9200

Note: 7699: Use function 9100

OBJECTS - REVENUES

8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8010-8099	REVENUE LIMIT SOURCES		
8010-8019	PRINCIPAL APPORTIONMENT		
8011	LCFF STATE AID-CURRENT YEAR	STATE AI	8011
8012	EDUCATION PROTECTION ACCOUNT STATE AID-CURRENT YR	STATE AI	8012
8015	CHARTER SCH GEN PURP-STATE AID	discontinued 13/14	8015
8016	CHRTR SCH-GEN PRP ST AID-PR YR	discontinued 13/14	8015
8019	LCFF/REVENUE LIMIT STATE AID - PRIOR YEARS	STATE AI	8019
8020-8039	TAX RELIEF SUBVENTIONS		
8021	HOMEOWNERS' EXEMPTIONS	HOMEOWNE	8021
8022	TIMBER YIELD TAX	TIMBER Y	8022
8029	OTHR SUBVENTIONS/IN-LIEU TAXES	OTHER SU	8029
8040-8079	COUNTY AND DISTRICT TAXES		
8041	SECURED ROLL TAXES	SECURED	8041
8042	UNSECURED ROLL TAXES	UNSECURE	8042
8043	PRIOR YEARS' TAXES	PRIOR YE	8043
8044	SUPPLEMENTAL TAXES	SUPPLEME	8044
8045	EDUC REVENUE AUGMENTATION FUND (ERAF)	E.R.A.F.	8045
8046	SUPPLEMENTAL ED REVENUE AUG FD (SERAF)	discontinued 11/12	8046
8047	COMMUNITY REDEVELOPMENT FUNDS	RDA	8047
8048	PENALTIES & INTEREST FROM DELINQUENT TAXES	DELINQ T	8048
8070	RECEIPTS FROM CNTY BD OF SUPERVISORS	CNTY BOA	8070
8080-8089	MISCELLANEOUS FUNDS		
8081	ROYALTIES AND BONUSES	ROYAL/BO	8081
8082	OTHER IN-LIEU TAXES	OTHR IN-	8082
8089	LESS: NON-LCFF (50%) ADJUSTMENT	LESS:NON	8089
8090-8099	LCFF TRANSFERS		
8091	LCFF TRANSFERS - CURRENT YEAR (FD 11/FD 14) account must net to zero LEA-wide	Note: this REV LIM	8091
8092	PERS REDUCTION TRANSFERS	discontinued 13/14	8092
8096	TRNSFRS CHRTR IN LIEU OF PROPERTY TAXES	CHTR IN	8096
8094	CHTR IN-LIEU TAXES-PR YR ADJ	IN-LIEU	8096
8095	OUT OF CNTY-CHRTR IN-LIEU PRPTY T	OUT CNTY	8096
8097	PROPERTY TAXES TRANSFERS	PROP TX	8097
8099	LCFF/REVENUE LIMIT TRANSFERS - PRIOR YEARS	CDS TRFR	8099
8100-8299	FEDERAL REVENUE		
8110	MAINTENANCE & OPERATIONS (PL 81-874)	M & O	8110
8181	SPECIAL EDUCATION-ENTITLEMENT	SPEC ED-	8181
*8186	UNEARNED REVENUE FOR 8181	8181 D/R	8181
8182	SPECIAL ED-DISCRETIONARY GRNTS	SPEC ED-	8182
8188	UNEARNED REVENUE FOR 8182	8182 D/R	8182
8220	CHILD NUTRITION PROGRAMS	CHILD NU	8220
8226	UNEARNED REVENUE FOR 8220	8220 D/R	8220
8221	DONATED FOOD COMMODITIES	CHILD NU	8221
8260	FOREST RESERVE FUNDS	FOREST R	8260
8270	FLOOD CONTROL FUNDS	FLOOD CN	8270
8280	U.S. WILDLIFE RESERVE FUNDS	WILDFIRE	8280
8281	F.E.M.A.	FEMA	8281
*8286	UNEARNED REVENUE FOR 8281	8281 D/R	8281
8285	INTERAGENCY CONTRACTS BETWEEN LEAS	INERAGEN	8285
8287	PASS-THRU REVENUES FROM FEDERAL SOURCES <small>Note: disbursements should be recorded in objects 7211, 7212 & 7213 as appropriate</small>	PASS-THR	8287
8288	UNEARNED REVENUE FOR 8287	8287 D/R	8287
8290	ALL OTHER FEDERAL REVENUE	ALL OTHR	8290
8291	OTHER FEDERAL INC-REPROGRAMMING	OTHER FE	8290
8292	OTHER FED INCOME-ASBESTOS LOAN	OTHER FE	8290
8296	UNEARNED REVENUE FOR 8290	8290 D/R	8290

OBJECTS - REVENUES

8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8300-8599	OTHER STATE REVENUE		
8311	OTHER STATE APPORTIONMENTS-CURRENT YEAR <small>includes: ROC/P, Adult Ed, Supplemental instruction programs,the apprenticeship program; Spec Ed Master Plan (county level), EIA, Home-to-School Transportation, Community Day School additional hours funding and GATE.</small>	OTHER ST	8311
8319	OTHER STATE APPORTIONMENTS-PRIOR YEARS <small>includes all of the revenues listed in 8311 but as prior year.</small>	OTH ST-P	8311
8425	YEAR-ROUND SCHOOL INCENTIVE	discontinued 13/14	8425
8434	CLASS-SIZE REDUCTION, GR K-3	discontinued 14/15	8434
8435	CLASS-SIZE REDUCTION, GR 9	discontinued 09/10	8435
8480	CHARTER SCHOOLS CATEG BLK GRT	discontinued 09/10	8480
8481	CHRTR SCH CATEG BLK GRT - PRIOR YEARS(Use 8591)	discontinued 09/10	8480
8520	CHILD NUTRITION	CHILD NU	8520
8521	CHILD NUTRITION/BREAKFAST	CHLD NUTR	8520
8526	UNEARNED REVENUE FOR 8520	8520 D/R	8520
8530	CHILD DEVELOPMENT APPORTIONMENTS	CHILD DE	8530
8531	CHILDRENS' CENTER-REPROGRMMNG	CHILDRENS	8530
8536	UNEARNED REVENUE FOR 8530	8530 D/R	8530
8540	DEFERRED MAINTENANCE ALLOWANCE	discontinued 09/10	8540
8545	SCHOOL FACILITIES APPORTIONMENTS (SFPF)	SCH FAC	8545
8550	MANDATED COST REIMBURSEMENTS	MND CST	8550
8560	STATE LOTTERY REVENUE	STATE LO	8560
8561	STATE LOTTERY - PRIOR YR ADJ	LTRY PY	8560
8571-8579	TAX RELIEF SUBVENTIONS		
8571	VOTED INDEBTEDNESS LEVIES/HOX	VOTED IN	8571
8572	VOTD INBDTDNSS LEVIES/OTHR SUB	VOTED IN	8572
8575	OTHER RESTRICTED LEVIES, HOX	OTHR RES	8575
8576	OTHER RESTR LEVIES, OTHR SUBV	OTHR RES	8576
8587	PASS-THRU REVENUES FROM STATE SOURCES <small>Note: Disbursements should be recorded in 7211, 7212 & 7213 as appropriate</small>	PASS-THR	8587
8590	ALL OTHER STATE REVENUE		
8591	OTHER STATE APPORT -PRIOR YEAR	OTH ST - P	8590
8596	UNEARNED REVENUE FOR 8590	8590 D/R	8590
8599	OTHER STATE APPORT -PRIOR YEAR	STATE PY	8590
8600-8799	OTHER LOCAL REVENUE		
8610-8629	COUNTY AND DISTRICT TAXES		
8611	VOTED INDEBTEDNESS, SECURED	VTD IND	8611
8612	VOTED INDEBTEDNESS, UNSECURED	VTD IND	8612
8613	VOTED INDEBTEDNESS, PRIOR YR	VTD IND	8613
8614	VOTED INDEBTEDNESS, SUPPLMNTL	VTD IND	8614
8615	OTHER RESTRICTED LEVIES, SECURED	OTHR LEV	8615
8616	OTHER RESTRICTED LEVIES, UNSECURED	OTHR LEV	8616
8617	OTHER RESTRICTED LEVIES, PR YR	OTHR LEV	8617
8618	OTHER RESTRICTED LEVIES, SUPPL	OTHR LEV	8618
8621	PARCEL TAXES	PARCEL T	8621
8622	OTHER NON-AD VALOREM TAXES	OTH NON-	8622
8625	COMM REDEV TAXES NOT SUB TO LCFF DEDUCTION	RDA - NO	8625
8629	PENALTIES/INT FR DELINQ NON LCFF TAXES	PENALTIE	8629

OBJECTS - REVENUES

8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8631-8639	SALES		
8631	SALE OF EQUIPMENT & SUPPLIES	SALES OF	8631
8632	SALE OF PUBLICATIONS	SALE OF	8632
8634	FOOD SERVICE SALES	FOOD SER	8634
8635	SNACK BAR/CAFETERIA	SNACK BA	8634
8636	BREAKFAST/CAFETERIA	BREAKFAS	8634
8639	ALL OTHER SALES	ALL OTHR	8639
8650	LEASES & RENTALS	LSES & R	8650
8660	INTEREST	INTEREST	8660
8661	INTEREST - LAIF (LOCAL AGENCY INVESTMENT FUND)	INT - LA	8660
8663*	INTEREST-STATE CONDEMNATION	INT STAT	8660
8664	INTEREST-MELLO ROOS	INT MELL	8660
8665	INTEREST - C.O.P.	INT C.O.	8660
8666	INTEREST ON INVESTMENTS	INT ON I	8660
8662	NET INC(DEC) IN FAIR VALUE OF INVESTMENTS	INC/DEC	8662
8663	INTEREST-STATE CONDEMNATION	INT STAT	8660
8670-8689	FEES AND CONTRACTS		
8671	ADULT EDUCATION FEES	ADULT ED	8671
8672	NONRESIDENT STUDENT FEES	NONRES S	8672
8673	CHILD DEV PARENT FEES	CHLD DEV	8673
8674	IN-DIST PREM/CONTRIBUTIONS	IN-DIST	8674
8675	TRANSPORTATION FEES FR INDIVID (only in RS 7230)	TRNSP FE	8675
8676	TRANSPORTATION SERVICES	TRANS	8677
8677	INTERAGENCY SRVCS BETWN LEAS - except for Federal, use 8285. Note: For expenditures use Goal 7110 Nonagency-Ed	INTERAGE	8677
8681	MITIGATION/DEVELOPER FEES Note: Any fees collected as a condition to approving a development must be deposited in the Cap Fac Fund (FD 25)	MITIG/DE	8681
8689	ALL OTHER FEES AND CONTRACTS	ALL OTHE	8689
8690-8719	OTHER LOCAL REVENUES		
8691	PLUS MISC FUNDS NON LCFF (50%) ADJUSTMENT	PLUS MIS	8691
8697	PASS-THRU REV LIMIT FROM LOCAL SOURCES Note: Disbursements should be recorded in 7211, 7212 & 7213	PASS-THR	8697
8698	TAX DEBATE DONATIONS	TAX DEBA	8699
8699	ALL OTHER LOCAL REVENUES	ALL OTHR	8699
8700	OTHER LOCAL REVENUES	OTHR LOC	8700
8710	TUITION	TUITION	8710
8711	SPECIAL ED TRANSF FR DISTRICT	SPEC ED	8710
8712	SPECIAL ED TRANSF FR COE	SPEC ED	8710
8713	COMMUNITY SCH TRNSFR FR DISTRI	COMM SCH	8710
8780-8799	INTERAGENCY TRANSFERS IN		
8780	CHRTR SCH FNDNG IN LIEU OF TAX	discontinued 07/08	8780
8781	ALL OTHER TRANSFERS FR DISTRICT OR CHARTER	ALL OTHR	8781
8782	ALL OTHER TRANSFERS FR COE	ALL OTHE	8782
8783	ALL OTHER TRANSFERS FR JPAS	ALL OTHR	8783
8791	TRNFRS OF APPORT FR DISTRICTS OR CHARTER	TRNSFRS	8791
8792	TRNSFR OF APPORT FR COE	TRNSFRS	8792
8793	TRNSFR OF APPORT FR JPAS	TRNSFRS	8793
8799	OTHER TRANSFERS IN FROM ALL OTHERS	OTHR TRN	8799

OBJECTS - REVENUES

8000-8999

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
8900-8999	OTHER FINANCING SOURCES		
8910-8929	INTERFUND TRANSFERS IN (Permanent Movement of Monies Between Funds)		
(Use Function 9300)	<i>Note: This acct must net to zero w/corresponding interfund transfer in object 76XX. Example: dr 01/7611 & cr 12/8911</i>		
8911	TO CHILD DEV (12) FROM GENERAL (01)	TO CD FR	8911
8912	BETWEEN GEN (01) & SPEC RESERVE (17 OR 40)	BETW GEN	8912
8913	TO SSBF/SFPF (30/35) FRM ALL OTH FUNDS	TO SFPF	8913
8914	TO GEN FROM BOND INTEREST & REDEM (51)	TO GEN F	8914
8915	TO DEF'D MAINT (14) FR GEN/SR/BLDG	discontinued 13/14	8915
8916	TO CAFE FUND (13) FROM GENERAL FUND (01)	TO CAFE	8916
8919	OTHER INTERFUND TRNSFERS IN	OTHR TRN	8919
8930-8979	ALL OTHER FINANCING SOURCES		
8931	EMERGENCY APPORTIONMENTS	EMERG AP	8931
8951	PROCEEDS FROM SALE OF BONDS	PRCDS FR	8951
8953	PROCEEDS FROM DISPOSAL OF CAPITAL ASSETS	PRCDS FR	8953
8961	COUNTY SCHOOL BUILDING AID	COE BLDG	8961
8965	TRNSFRS FR FUND OF LAPSED/REORGANIZED LEAS	LAPSED/R	8965
8971	PROCEEDS FROM C.O.P.S	PROCEEDS	8971
8972	PROCEEDS FROM CAPITAL LEASES	PROCEEDS	8972
8973	PROCEEDS FROM LEASE REV BONDS	PROCEEDS	8973
8979	ALL OTHER FINANCING SOURCES/CHARTER SCHOOL LOANS	ALL OTHE	8979
8980-8999	CONTRIBUTIONS (Encroachment between Resources in the Same Fund)		
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUES	CONTRIBU	8980
	<i>Note: This account must net to zero at the fund level</i>		
8981		CONTR TO	8980
8982	CONTRIB TO HOME-TO-SCH TRANSP (RS 7230)	discontinued 13/14	8980
8983	CONTRIB TO NCLB, LOW INC & NEG (RS 3010)	NCLB, LO	8980
8984	CONTRIB TO NCLB, INNOVATIVE ED (RS 4110)	discontinued 03/04	8980
8985	CONTRIB TO INSTRUCTIONAL MATLS (RS 7155)	discontinued 13/14	8980
8986	CONTRIB TO SPECIAL EDUC (RS 6500)	MASTER P	8980
8987	CONTRIB TO ROUTINE RPR & MAINT (RS 8150)	ROUTINE	8980
8988	CONTRIB TO S.B.C.P.(RS 7250)	discontinued 13/14	8980
8989	MAA CONTRIBUTION	MAA CONT	8980
	<i>Note: This account must net to zero at the fund level</i>		
8990	CONTRIB FROM RESTRICTED REVENUE	CONTRIBU	8990
	<i>Note: This account must net to zero at the fund level</i>		
8995	CATEGORICAL BLOCK GRANT FLEX TRANSFER	discontinued 09/10	8995
	<i>Note: This account must net to zero at the fund level</i>		
8997	TRANSFERS OF RESTRICTED BALANCES	discontinued 10/11	8997
	<i>Note: This account must net to zero at the fund level</i>		
8998	CATEGORICAL FLEXIBILITY TRANSFERS	discontinued 09/10	8998

OBJECTS - BALANCE SHEET

9000-9999 BALANCE SHEET

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
9100-9489	ASSETS		
9110	CASH IN COUNTY TREASURY	CASH IN	9110
9111	FAIR VALUE ADJ TO CASH - LAIF	LAIF	9111
9115	CASH-UNREALIZED GAIN(LOSS) (USED LOCALLY - ROLLS TO 9111)	CASH-UNR	9111
9120	CASH IN BANK(S)	CASH IN	9120
9130	REVOLVING CASH ACCOUNT	REVOLVIN	9130
9131	REVOLVING CASH ACCOUNT	REVOLVIN	9130
9135	CASH W/FISCAL AGENT/TRUSTEE	CASH/W F	9135
9140	CASH COLLECTIONS AWAITING DEPOSIT	CASH IN	9140
9150	INVESTMENTS	INVESTME	9150
9200	ACCOUNTS RECEIVABLE	ACCTS RE	9200
9202	ACCTS REC - NEXT FISCAL YR (A.R.S. PROCESS) - SYSTEM	ACCTS RE	9200
9203	ACCTS REC - CURRENT FISCAL YR (A.R.S. PROCESS) - SYSTEM	ACCTS RE	9200
9204	ACCTS REC - EVEN FISCAL YEARS (MANUAL J.E. PROCESS) *	ACCTS RE	9200
9205	ACCTS REC - ODD FISCAL YEARS (MANUAL J.E. PROCESS) *	ACCTS RE	9200
* Note: With manual process, any differences that are left in the balance sheet account would have to be manually moved out by district			
9206	CSAR/IBM REC - NEXT FISCAL YEAR - (C.S.A.R. SYSTEM)	ACCTS RE	9200
9207	CSAR/IBM REC - CURRENT YEAR - (C.S.A.R. SYSTEM)	ACCTS RE	9200
9210	ACCOUNTS RECEIVABLE P/R ONLY	ACCTS RE	9200
9220	ACCOUNTS RECEIVABLE RESERVE- USED FOR CSAR	A/R RE	9200
9290	DUE FROM GRANTOR GOVERNMENTS Includes: state, federal counties, cities & other school districts	DUE FR G	9290
9310	DUE FROM OTHER FUNDS	DUE FR/O	9310
9320	STORES	STORES	9320
9330	PREPAID EXPENDITURES (EXPENSES)	PREPAID	9330
9340	OTHER CURRENT ASSETS	OTHER CR	9340
9380	LEASE RECEIVABLES	L RECV	9380
9400-9489	CAPITAL ASSETS		
9410	LAND	LAND	9410
9420	LAND IMPROVEMENTS	IMPRV SI	9420
9425	ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS	ACC DEP/	9425
9430	BUILDINGS	BUILDING	9430
9435	ACCUMULATED DEPRECIATION-BUILDINGS	ACC DEP/	9435
9440	EQUIPMENT	EQUIPMEN	9440
9445	ACCUMULATED DEPRECIATION-EQUIPMENT	ACC DEP/	9445
9450	WORK IN PROGRESS	WRK IN P	9450
9460	LEASE ASSET	LS ASST	9460
9465	AMORTIZATION-LEASE ASSET	AM LSE	9465
9400-9499	DEFERRED OUTFLOWS OF RESOURCES		
9490	DEFERRED OUTFLOWS OF RESOURCES		
9500-9689	LIABILITIES		
9501-9589	ACCOUNTS PAYABLE - LOCALLY DEFINED		
9500	ACCOUNTS PAYABLE (CURRENT LIABILITIES)	ACCTS PA	9500
9502	CURR LIAB - NEXT FISCAL YR (YR-END PO & UNENCUMBERED PAYABLES PROCESS) - SYSTEM		9500
9503	CURR LIAB - CURRENT YR (YR-END PO & UNENCUMBERED PAYABLES PROCESS) - SYSTEM		9500
9504	CURR LIAB - EVEN YEARS (MANUAL J.E.PROCESS)	CUR LIAB	9500
9505	CURR LIAB - ODD YEARS (MANUAL J.E. PROCESS)	CUR LIAB	9500
9506	CURRENT LIABILITY -P.R. JV EVEN YRS	discontinued 06/07	9500
9507	PAYROLL ACCRUALS ODD - TEMP ONLY	discontinued 06/07	9500
9508	CURR LIABILITY - EVEN YEARS (PAYROLL-MANUAL J.E. PROCESS)	CUR LIAB	9500
9509	CURR LIABILITY - ODD YEARS (PAYROLL-MANUAL J.E. PROCESS)	CUR LIAB	9500
9510	CURRENT LIABILITIES	discontinued 05/06	9500
9512	PAYROLL CLEARING	PAYROLL	9500
9513	FRINGE CLEARING	FRING CL	9500
9515	PERS EMPLOYER SHARE HOLDING	PERS EMP	9500

OBJECTS - BALANCE SHEET

9000-9999 BALANCE SHEET

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
9516	CURRENT LIABILITIES-AD HOC	CUR LIAB	9500
9517	USE TAX 2016 ADDL .25%	USE TAX	9500
9518	USE TAX CLEARING - OTHER	USE TAX	9500
9519	USE TAX CLEARING	USE TAX	9500
9520	USE TAX CLEARING-OUT OF STATE	USE TAX-	9500
9530	CURRENT LOANS	CURR LNS	9500
9540	OPEB ARC HOLDING ACCOUNT	OPEB HLD	9500
9599	CUR LIAB (125 PAYROLL HOLDING)	125 HOLD	9500
9590	DUE TO GRANTOR GOVERNMENTS	DUE TO G	9590
9610	DUE TO OTHER FUNDS	DUE TO O	9610
9620	DUE TO STUDENT GRPS/OTHR AGNCY	DUE TO S	9620
9640	CURRENT LOANS	CURRENT	9640
9650	UNEARNED REV - EVEN YEARS (J.E. PROCESS) *	DEFD REV	9650
9651	UNEARNED REV - ODD YEARS (J.E. PROCESS) *	DEF'D RE	9650
	<i>*Note: Unearned Rev is set up manually with J.E. The entry will not reverse automatically.</i>		
	LONG-TERM LIABILITIES*		
9660-9669	<i>*Not Used in Governmental Funds</i>		
9661	G.O. BONDS PAYABLE	G.O. BON	9661
9662	ST SCH BLDG LOANS PAYABLE	ST SCH B	9662
9663	NET PENSION LIABILITY	NET PENSION	9663
9664	TOTAL/NET OPEB LIABILITY	OTH/POST	9664
9665	COMPENSATED ABSENCES PAYABLE	COMP ABS	9665
9666	C.O.P.S PAYABLE	C.O.P.	9666
9667	CAPITAL LEASES PAYABLE	CAPITAL	9667
9668	LEASE REVENUE BONDS PAYABLE	LEASE RE	9668
9669	OTHR GENERAL LONG-TERM DEBT	DEBT/OTH	9669
9700-9799	FUND BALANCE/NET POSITION	<i>discontinued 10/11</i>	
9700-9759	FUND BALANCE, RESERVED	<i>discontinued 10/11</i>	
9710-9719	FUND BALANCE, NONSPENDABLE		
9711	NONSPENDABLE REVOLVING CASH	RESERVE	9791
9712	NONSPENDABLE STORES	STORE RESERVE	9791
9713	NONSPENDABLE PREPAID ITEMS	RESERVE	9791
9719	ALL OTHER NONSPENDABLE ASSETS	RES - OT	9791
9720	RESERVE FOR ENCUMBRANCES (BUDGETARY ACCOUNT)	RES ENCU	9720
9730-9749	FUND BALANCE, RESTRICTED		
9730	GENERAL RESERVE	GEN RESR	9730
9740	RESTRICTED BALANCE	LEGALLY	9740
9750-9769	FUND BALANCE, COMMITTED		
9750	STABILIZATION ARRANGEMENTS		9750
9760	OTHER COMMITMENTS		9760
9770-9788	FUND BALANCE, ASSIGNED		
9770	FUND BALANCE - ASSIGNED	ASSIGNED	9770
9775	DESIG/UNREAL GAINS OF CASH IN	DESIGNAT	9775
9780	OTHER ASSIGNMENTS	OTHER DE	9780
9783	DESIGNATED-BUS REPLACEMENT	DESIGNAT	9780
9784	DESIGNATED-CATEGORICAL CO	DESIGNAT	9780
9785	DESIGNATED-STORES	DESIGNAT	9780
9786	DESIGNATED-LOTTERY RESERVE	DESIGNAT	9780
9787	DESIGNATED-CAP IMPROV	DESIGNAT	9780
9788	DESIGNATED-PREPAID EXPENSE	DESIGNAT	9780

OBJECTS - BALANCE SHEET

9000-9999 BALANCE SHEET

SACS	OBJECT TITLE	ABBREV.	SACS LEVELS REF.
9789-9790	FUND BALANCE, UNASSIGNED	UNDES/UN	9790
9789	RESERVE FOR ECONOMIC UNCERTAINTIES		
9790	UNASSIGNED/UNAPPROPRIATED/UNRESTRICTED NET POSITION		
9791	BEGINNING FUND BALANCE	BEG FUND	9791
9793	AUDIT ADJUSTMENTS	AUDIT AD	9793
9795	OTHER RESTATEMENTS	RESTMTS	9795
9796	NET INVESTMENT IN CAPITAL ASSETS		
9797	RESTRICTED NET POSITION		
9800-9839	BUDGETARY ACCOUNTS (These accounts are not reported to CDE)		
9810	ESTIMATED REVENUE	EST REVE	9810
9815	ESTIMATED OTHER FINANCING SOURCES	EST OTHE	9815
9820	APPROPRIATIONS	APPROPRI	9820
9825	ESTIMATED OTHER FINANCING USES	EST OTHE	9825
9830	ENCUMBRANCES	ENCUMBRA	9830
9832	ENCUMBRANCES - NON P/R	ENC-NON	9830
9833	RESERVE ENC PAYROLL-SYSTEM	RES ENC	9830
9840-9899	CONTROL ACCOUNTS (These accounts are not reported to CDE)		
9840	REVENUE	REVENUE	9840
9845	OTHER FINANCING SOURCES	OTHR FIN	9845
9850	EXPENDITURES	EXPENDIT	9850
9855	OTHER FINANCING USES	OTHR FIN	9855
9900-9979	NONOPERATING ACCOUNTS (These accounts are not reported to CDE)		
9910	SUSPENSE CLEARING	SUSP CLR	9910
9980-9989	OTHER DEBITS/GENERAL LONG-TERM DEBT GROUP		
9980	AMOUNT AVAILABLE	AMT AVAI	9980
9989	AMOUNT TO BE PROVIDED <i>Note: Offset to Long-Term Liabilities (9660-9669)</i>	AMT TO B	9989
9990-9999	OTHER CREDITS/GENERAL FIXED ASSET GROUP		
9990	OTHER CREDITS	CREDITS	9990

GOAL

SACS	GOAL TITLES	ABBREV.
0000	UNDISTRIBUTED	UNDISTR
0001-6999	INSTRUCTIONAL	
0001-0999	GENERAL EDUCATION, PRE-K	
0001	GENERAL ED, PRE-K	PRE-K
1000-1999	GENERAL EDUCATION, K-12	
1000	GENERAL EDUCATION, K-12	GEN K-12
1110	REGULAR EDUCATION, K-12	K-12
2000-2999	Reserved for Future State Definition	
3000-3999	GENERAL EDUCATION, PRE-K	
3100	ALTERNATIVE SCHOOLS	ALT SCHO
3200	CONTINUATION SCHOOLS	CONT SCH
3300	INDEPENDENT STUDY CENTERS	IND STDY
3400	OPPORTUNITY SCHOOLS	OPP SCHO
3500	COUNTY COMMUNITY SCHOOLS(COE)	CNTY COM
3550	COMMUNITY DAY SCHOOLS (DISTRICTS)	COMM DAY
3600	JUVENILE COURTS	JUV CRTS
3700	SPECIALIZED SECONDARY PROGRAMS	SPED SEC
3800	CAREER TECHNICAL EDUCATION	CAREER ED
4000-4749	GENERAL EDUCATION, ADULT	
4110	REGULAR EDUCATION, ADULT	ADULT ED
4610	ADULT INDEPENDENT STUDY CNTRS	ADULT IN
4620	ADULT CORRECTIONAL EDUCATION	ADULT CO
4630	ADULT CAREER TECHNICAL EDUCATION	ADULT VO
4750-4999	SUPPLEMENTAL EDUCATION, K-12	
4760	BILINGUAL	BILINGUA
4850	MIGRANT EDUCATION	MIGRANT
4900	OTHER SUPPLEMENTAL ED (COE)	OTH SUPP
5000-5999	SPECIAL EDUCATION	
5001	SPECIAL ED - UNSPECIFIED	UNSPECIF
5050	REGIONALIZED SERVICES	REG SERV
5060	REGIONALIZED PROGRAM SPECIALIST	REG PROG
5710	SPECIAL EDUCATION, INFANTS	INFANTS
5730	SPECIAL EDUCATION, PRESCHOOL STUDENTS	PRESCHOO
5731	SPECIAL ED PRESCHOOL	PRESCHOO
5760	SPECIAL EDUCATION , Ages 5-22	EFFECTIVE 20/21
5750	SPECIAL EDUC, 5-22, SEVERELY DISABLED	OBSOLETE 20/21
5770	SPECIAL EDUC, 5-22, NONSEVERELY DISABLED	OBSOLETE 20/21
6000-6999	REGIONAL OCCUPATIONAL CENTER/PROGRAM (ROC/P)	
6000	REGIONAL OCCUPATIONAL CNTR/PRG (rocp)	ROC/P
7100-7199	NONAGENCY	
7110	NONAGENCY - EDUCATIONAL	NONAG-ED
7150	NONAGENCY - OTHER	NONAG-OT
8100-8199	COMMUNITY SERVICES	
8100	COMMUNITY SERVICES	COMM SER
8500-8599	CHILD CARE & DEVELOPMENT SERVICES	
8500	CHILD CARE & DEVELOPMENT SERVICES	CHLD CAR
8600-8699	COUNTY SERVICES TO DISTRICTS	
8600	COUNTY SERVICES TO DISTRICTS	CNTY SER
9000-9999	OTHER GOALS - LOCALLY DEFINED	
9000	OTHER LOCAL GOALS	OTHR LCL

FUNCTION

SACS	FUNCTION TITLES	ABBREV.
0000	NOT APPLICABLE	
1000 - 1999	INSTRUCTION Note: must have an instructional Goal	
1000	Instruction (Other than Special Ed)	INSTRUCT
1001 - 1099	Reserved for Local Definition (CDE will never take)	
1100 - 1199	SPECIAL EDUCATION INSTRUCTION	
1110	SPECIAL ED: SEPARATE CLASSES	SEPARATE
1120	SPECIAL ED: RESOURCE SPECIALIST INSTRUCTION	RES SPEC
1130	SPECIAL ED: SUPL AIDS & SERV-REG	SUPL AID
1180	SPECIAL ED: NPAS	NPAS
1190	SPECIAL ED: OTHER SPEC INST'L	OTHR SPE
2000 - 2999	INSTRUCTION - RELATED SERVICES	
2100	INSTRUCTIONAL SUPERVISION AND ADMINISTRATION Includes: Curriculum development techniques of instruction, understanding of child development, staff training, and so forth; both staff members with supervisory duties as well as staff members who are singularly involved with projects to improve curriculum and guidance of teachers in the use of instructional materials; special project administration; and salaries and associated costs of accountants who provide supplemental services above the level provided by the business office or who provide services normally required of program managers. Function 2100 is generally used with Goal 0000, Undistributed. If directly identifiable with a specific instructional goal, it may be used with that goal. It may also be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts.	INSTRT'L
2110	<i>INSTRUCTIONAL SUPERVISION</i>	<i>INS SUPE</i>
2120	<i>INSTRUCTIONAL RESEARCH</i>	<i>INST RES</i>
2130	<i>CURRICULUM DEVELOPMENT</i>	<i>CURRICUL</i>
2140	<i>IN-HOUSE INSTRUCTIONAL STAFF DEVELOPMENT</i>	<i>IN-HOUSE</i>
2150	<i>INSTRUCTIONAL ADMINISTRATION OF SPECIAL PROJECTS</i>	<i>INST'L A</i>
2200	AU OF MULTIDISTRICT SELPA	AU OF MU
2420	INSTRUCTIONAL LIBRARY/MEDIA/TECH Use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning purposes - including selecting, preparing, caring for, and making available to members of the instructional staff A.V. equipment and material, education programs presented through television services, and computer-assisted instruction services. Also, guiding individuals in the use of the library. All educational media include printed and non-printed sensory materials. Inst'l technology costs identified with computer labs and other inst'l support centers. Function 2420 is generally used with Goal 0000, Undistributed. If directly identifiable with a specific instructional goal, it may be used with that goal.	INS LIBR
2490	OTHER INSTRUCTIONAL RESOURCES Activities and materials that provide students the resource to achieve appropriate student learning outcomes. Includes: Parent Participation	OTH INST
2495	<i>PARENT PARTICIPATION</i>	<i>PARENT P</i>
2700	SCHOOL ADMINISTRATION Activities concerned with directing and managing the operation of a particular school. Includes graduation expenses and department chairpersons. Function 2700 is generally used with Goal 0000, Undistributed.	SCH ADMN

FUNCTION

SACS	FUNCTION TITLES	ABBREV.
3000 - 3999	PUPIL SERVICES	
3110	GUIDANCE & COUNSELING SERVICES	GUID & C
3115	COUNSELORS	COUNSELR
3120	PSYCHOLOGICAL SERVICES	PSYCH SE
3125	PSYCHOLOGISTS	PSYCHGST
3130	ATTENDANCE & SOCIAL WORK SERVICES	ATTEND &
3135	SOCIAL WORKERS	SOC WRKR
3140	HEALTH SERVICES	HLTH SER
3144	SCHOOL NURSES	SCH NURS
3145	LIC. VOC. NURSES	VOC NURS
3146	TRAINED HEALTH CARE AIDES	HLTH AID
3147	PHYSICAL THERAPISTS	PHY THER
3148	OCCUPATIONAL THERAPISTS	OCC THER
3149	PHYSICIANS/PSYCHIATRISTS	PHYSICIA
3150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	SPCH PAT
3155	SPEECH-LANGUAGE PATHOLOGISTS	SPCH LAN
3156	AUDIOLOGISTS	AUDIOLOG
3160	PUPIL TESTING SERVICES Used for the cost of those personnel hired to coordinated, administer, or interpret testing projects.	PUPIL TS
3600	PUPIL TRANSPORTATION To be used only for those costs associated with transporting students from home to school. Costs excluded are field trips, student organization trips, financing costs, principal & interest on school bus loans/capital leases, and vehicles other than those used for student transportation.	PUPIL TR
3700	FOOD SERVICES Excludes food purchases for meetings or workshops or to instruct students on food preparation. Generally used with Goal 0000, Undistributed.	FOOD SER
3900	OTHER PUPIL SERVICES	OTHR PUP
4000 - 4999	ANCILLARY SERVICES Note: generally used with Goals 1000-7000	
4000	ANCILLARY SERVICES Includes: School-sponsored activities during or after the school day that are not essential to the delivery of services in the function 1000, 2000, and 3000 series. These activities are generally designed to provide students with experiences such motivation and enjoyment and improvement of skills in either a competitive or non-competitive setting. Includes School-Sponsored Co-curricular activities such as band, chorus, choir, speech, and debate. Also, student financed and managed activities such as Class of 20XX, Chess Club, Senior Prom, etc. Also includes school-sponsored athletics. Generally used with goals 1000-7000; may be used with Goal 8500, and Goal 4900.	ANCILLAR
4100	SCHOOL-SPONSORED CO-CURRICULAR	SCHOOL-S
4200	SCHOOL-SPONSORED ATHLETICS	SCHOOL-S
4900	OTHER ANCILLARY SERVICES	OTHER AN
5000 - 5999	COMMUNITY SERVICES Note: used with Goal 8100 and Goal 8500	
5000	COMMUNITY SERVICES Includes: Community Recreation, Civic Services, Other Community Services. Used with Goal 8100, Community Service, and Goal 8500, child Care and Development Services.	COMM SER
5100	COMMUNITY RECREATION	COMMUNIT
5400	CIVIC SERVICES	CIVIC SE
5900	OTHER COMMUNITY SERVICES	OTHER CO
6000 - 6999	ENTERPRISE Note: generally used with Goal 0000, Undistributed.	
6000	ENTERPRISE	ENTERPRI

FUNCTION

SACS	FUNCTION TITLES	ABBREV.
7000 - 7999	GENERAL ADMINISTRATION Note: generally used with Goal 0000, Undistributed.	
7100	BOARD AND SUPERINTENDENT Includes: Board, Superintendent, Public Information Note: Function 7100 is currently not open to any of the capital project funds. Current guidance is that legal fees be charged to the general fund. Then, if the legal fees are an allowable use of board funds, developer fees, or any other type of capital project funds, then an interfund transfer should be made from these funds back to the general fund to cover the legal expense. Generally, this function is used with Goal 0000, Undistributed.	BD & SUP
7110	BOARD	BOARD
7120	STAFF RELATIONS AND NEGOTIATIONS	STF RELA
7150	SUPERINTENDENT	SUPERINT
7180	PUBLIC INFORMATION	PUBLIC I
7190	EXTERNAL FINANCE AUDIT - SINGLE AUDIT	AUD SING
7191	EXTERNAL FINANCE AUDIT - OTHER	AUD OTHE
7200	OTHER GENERAL ADMINISTRATION	OTHR GEN
	Function 7210 is allowed in those special revenue funds (see Fund list) that allow an indirect cost such as the Child Development Fund. However, district-wide administrative costs are not directly expended in other than the General Fund. Fiscal Services including--- Budgeting, Accounts Receivable, Accounts Payable, Payroll, Financial Accounting, Special Projects Accounting, Internal Auditing, Property Accounting, Other Fiscal Services The categorical programs should not use Function 7200 as activities of a categorical are not district-wide. Personnel/Human Resources Services including - - - Staff Development, Credentials, Other Personnel/HR Services Central Support including - - - Planning, Research, Development, and Evaluation; Purchasing; Warehousing and Distribution; Printing; Publishing, and Duplicating	
7210	INDIRECT COST TRANSFERS	GEN ADMI
7300	FISCAL SERVICES	FISCAL S
7310	BUDGETING	BUDGETIN
7320	ACCOUNTS RECEIVABLE	ACCTS RE
7330	ACCOUNTS PAYABLE	ACCTS PA
7340	PAYROLL	PAYROLL
7350	FINANCIAL ACCOUNTING	FINANCIA
7360	PROJECT-SPECIFIC ACCOUNTING	SPEC PRO
7370	INTERNAL AUDITING	INTERNAL
7380	PROPERTY ACCOUNTING	PROPERTY
7390	OTHER FISCAL SERVICES	OTHR FIS
7400	PERSONNEL/HUMAN RESOURCES SERVICES	PERSONNL
7410	PROFESSIONAL DEVELOPMENT	STAFF DE
7430	CREDENTIALS	CREDENTI
7490	OTHER PERSONNEL/HUMAN RESOURCES SERVICES	OTH PERS
7500	CENTRAL SUPPORT	
7510	PLANNING, RESEARCH, DEVEL, & EVAL	PLANNING
7530	PURCHASING	PURCHASI
7540	WAREHOUSE & DISTRIBUTION	WAREHOUS
7550	PRINTING, PUBLISHING, & DUPLICATING	PRINTING
7600	ALL OTHER GENERAL ADMINISTRATION	ALL OTHR
7700	CENTRALIZED DATA PROCESSING Excludes costs for stand-alone or networked computers used by a specific functional area; instructional computer networks, or an instructional technology coordinator/director/supervisor; used mainly for non-instructional areas - financial and D.P. Services. Function 7700 is generally used with Goal 0000, Undistributed.	DP SERVI

FUNCTION

SACS	FUNCTION TITLES	ABBREV.
8000 - 8999	PLANT SERVICES	
8100	PLANT MAINTENANCE & OPERATIONS Includes: Maintenance, Operations, Security, Other Plant Maintenance and Operations Note: Do not use Function 8100 for a capital project that extends the life and the value of a capital asset (See Function 8500). Generally used with Goal 0000, Undistributed.	PLANT MA
<i>8110</i>	<i>MAINTENANCE</i>	<i>MAINTENA</i>
<i>8200</i>	<i>OPERATIONS</i>	<i>OPERATIO</i>
<i>8300</i>	<i>SECURITY</i>	<i>SECURITY</i>
<i>8400</i>	<i>OTHER PLANT MAINTENANCE & OPERATIONS</i>	<i>OTHER PL</i>
8500	FACILITIES ACQUISITION & CONSTRUCTION Includes acquiring land and buildings, remodeling buildings, constructing buildings, and additions to buildings, initially installing or extending services systems and other built-in equipment, and improving sites. Include legal costs directly identifiable with a capital project.	FAC ACQ
8700	FACILITIES RENTS AND LEASES Includes cost of facility operating leases or rented facilities. Does not include capital lease payments.	FAC RNTS

FUNCTION

SACS	FUNCTION TITLES	ABBREV.
9000 - 9999	OTHER OUTGO	
9100	DEBT SERVICE Servicing the debt of an LEA, including issuance costs and payments of both principal and interest. Normally, only long-term debt service (exceeding one year) is recorded here.	DEBT SER
9200	TRANSFERS BETWEEN AGENCIES These include outgoing tuitions and transfers of apportionments & resources. Transfers may be to other LEAs an to all other agencies.	TRANSFER
9300	INTERFUND TRANSFERS Financial outflows to other funds of the LEA that are not classified as quasi-external transactions, reimbursements, loans or advances.	INTERFUND

NOTE: Also see Appendix D "Function Codes for Common Activities" for common activities and the function codes(s) typically associated with each.

SECTION 2

CDE Master List of SACS Resource Codes

Master List of Resources						
Prepared by California Department of Education						
Notes:						
U/F: indicates whether resource is subject to ending fund balance (F) or unearned revenue (U)						
N/A - not applicable						
Date Added: the date the resource was added to the SACS Resource database						
FY (fiscal year) Effective: the first fiscal year in which the resource can be used						
** not available						
Inactive Date: the first day of the fiscal year in which the resource is no longer funded.						
Matrix End Date: the first day of the fiscal year in which the resource is no longer valid in the combination tables (typically 3 years after the inactive date)						
* identifies resources that are currently active						
5/1/2023						
Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
0000	F	Unrestricted	**	**	*	*
0001-0999	F	Unrestricted: Locally defined	**	**	*	*
1000-1999	F	Unrestricted: Reporting or Special Accounting Required	**	**	*	*
1100	F	Lottery: Unrestricted	**	**	*	*
1200	F	Class Size Reduction, Grades 9 (08-09)	**	**	7/1/2009	7/1/2009
1300	F	(Optional) Class Size Reduction Operations, Grades K-3 (12-13)	**	**	7/1/2013	7/1/2016
1400	F	Education Protection Account	**	12-13	*	*
2200	F	Continuation Education (Education Code sections 42244 and 48438) (12-13)	**	**	7/1/2013	7/1/2016
2400	F	Juvenile Court/County Community Schools (12-13)	8/14/2000	00-01	7/1/2013	7/1/2016
2410	F	(Optional) Juvenile Court (Education Code Section 1982.5) (12-13)	**	**	7/1/2013	7/1/2016
2420	F	(Optional) County Community Schools (Education Code sections 1980-1982.3) (12-13)	**	**	7/1/2013	7/1/2016
2430	F	Community Day Schools (12-13)	3/22/1999	98-99	7/1/2013	7/1/2016
2500	N/A	Pregnant Minors (Cal SAFE Co Classroom) (00-01)	**	**	7/1/2001	7/1/2004
2600	F	Expanded Learning Opportunities Program	10/26/2021	**	*	*
2900	F	Other Restricted Revenue Limit Sources (12-13)	**	**	7/1/2013	7/1/2016
3010	U	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	**	**	*	*
3011	U	No Child Left Behind (NCLB): American Recovery and Reinvestment Act (ARRA) Title I, Part A, Basic Grants Low Income and Neglected (11-12)	4/29/2009	08-09	7/1/2012	7/1/2015
3012	U	NCLB-Title I, Part A, Program Improvement School Assistance and Intervention Teams (SAIT) (14-15)	4/8/2003	02-03	7/1/2015	7/1/2017
3013	U	NCLB-Title I, Part A, Program Improvement SAIT Corrective Action Plans (14-15)	11/9/2004	04-05	7/1/2015	7/1/2017
3015	U	Improving America's School Act (IASA)-Title I Capital Expenses/Private Schools	**	**	7/1/2005	7/1/2008
3020	U	NCLB-Title I Basic School Support (17-18)	**	**	7/1/2018	7/1/2021
3025	U	ESSA: Title I Part D, Local Delinquent Programs	**	**	*	*
3026	U	NCLB-ARRA, Title I, Part D, Local Delinquent Programs (11-12)	4/29/2009	08-09	7/1/2012	7/1/2015
3030	U	NCLB-Title I Part B, Reading First Program (13-14)	9/27/2002	02-03	7/1/2014	7/1/2017
3031	U	NCLB-Title I Part B, Reading First Pilot Project, Special Education Teachers (13-14)	4/22/2008	07-08	7/1/2014	7/1/2017
3035	U	NCLB-Title I Local Improvement Plan, Regional School Support, and Improvement Centers (07-08)	**	**	7/1/2008	7/1/2011
3040	U	NCLB-Title I Migrant Ed Mini Corps Project (Regular and Summer)	**	**	*	*
3041	U	NCLB-Title I Migrant Ed Mini Corps Summer Project (17-18)	**	**	7/1/2018	7/1/2021
3045	U	NCLB-Title I Migrant Ed Statewide Pass Project (17-18)	**	**	7/1/2019	7/1/2022
3050	U	IASA-Title I Migrant Ed Prog Improvement (97-98)	**	**	7/1/1998	7/1/2001
3060	U	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	**	**	*	*
3061	U	ESSA: Title I Migrant Ed Summer Program	**	**	*	*
3065	U	IASA-Title I Migrant Special Purposes (97-98)	**	**	7/1/1998	7/1/2001
3070	N/A	IASA-Title I Migrant Ed Medi Co UCD (97-98)	**	**	11/1/1997	11/1/1997
3075	U	IASA-Title I Migrant Ed Parent Conference (97-98)	**	**	7/1/1998	7/1/2001
3080	U	IASA-Title I Migrant Student Data Collection (97-98)	**	**	7/1/1998	7/1/2001
3085	U	IASA-Title I Migrant Student Leadership (97-98)	**	**	7/1/1998	7/1/2001
3090	U	NCLB-Title I, Part D: Adult Correctional (09-10)	**	**	7/1/2010	7/1/2013
3095	U	IASA: Title I Family Schools Comm Partnership (98-99)	**	**	7/1/1999	7/1/2002
3100	U	NCLB: Title I Juvenile Delinquent (06-07)	**	**	7/1/2007	7/1/2010
3105	U	NCLB: Title I Even Start Family Literacy (13-14)	**	**	7/1/2014	7/1/2017
3110	U	ESSA: Title I, Part C, Migrant Education (MESRP)	**	**	*	*
3115	U	IASA: Title I Program Improvement for Parents (97-98)	**	**	7/1/1998	7/1/2001
3120	U	IASA: Title I Grants At Risk Students (97-98)	**	**	7/1/1998	7/1/2001

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
3125	U	IASA: Title I Grants Program Improvement Initiative (97-98)	**	**	7/1/1998	7/1/2001
3130	U	IASA: Title I Handicapped Children (98-99)	**	**	7/1/1999	7/1/2002
3150	U	ESSA: Title I, Part A, Schoolwide Programs (SWP)	**	**	*	*
3155	F	ESSA: Consolidated Administrative Funds	5/23/2005	05-06	*	*
3160	U	IASA: Title I Coordinated Services (01-02)	12/9/1997	97-98	7/1/2002	7/1/2005
3170	U	NCLB: Title I, Part F, Comprehensive School Reform (CSR) (09-10)	3/26/1998	98-99	7/1/2010	7/1/2013
3171	U	NCLB: Title I Program Improvement & School Choice (07-08)	8/15/2000	00-01	7/1/2008	7/1/2011
3172	U	NCLB: Title I Achieving Schools Award (11-12)	6/30/2003	02-03	7/1/2012	7/1/2015
3175	U	NCLB: Title I, Part A, Program Improvement District Intervention (13-14)	11/15/2004	04-05	7/1/2014	7/1/2017
3176	U	NCLB: Title I, Part A, Program Improvement District Supplemental Grants (11-12)	11/15/2004	04-05	7/1/2012	7/1/2015
3177	U	NCLB: Title I, Part A, Prevention of Program Improvement District Intervention (17-18)	11/15/2004	04-05	7/1/2018	7/1/2021
3178	U	NCLB: Title I, Part A, Support for Program Improvement Schools (13-14)	11/15/2004	04-05	7/1/2014	7/1/2017
3180	U	NCLB: Title I, School Improvement Grant	6/2/2008	08-09	*	*
3181	U	NCLB: American Recovery and Reinvestment Act (ARRA) Title I, School Improvement Grants (17-18)	7/1/2009	09-10	7/1/2018	7/1/2021
3182	U	ESSA: School Improvement Funding for LEAs	1/20/2019	18-19	*	*
3183	U	ESSA: School Improvement Funding for COEs	1/29/2019	18-19	*	*
3185	U	NCLB: Title I, Part A, Program Improvement LEA Corrective Action Resources (17-18)	10/28/2008	08-09	7/1/2018	7/1/2021
3200	F	ARRA: State Fiscal Stabilization Fund (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3205	U	Education Jobs Fund (13-14)	9/23/2010	10-11	7/1/2014	7/1/2015
3210	U	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	5/28/2020	20-21	*	*
3211	U	ESSER - California Community Schools Partnership Program	10/29/2020	20-21	*	*
3212	U	Elementary and Secondary School Relief II (ESSER II) Fund	2/18/2021	20-21	*	*
3213	U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	6/9/2021	20-21	*	*
3214	U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	6/9/2021	20-21	*	*
3215	U	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	7/13/2020	19-20	*	*
3216	U	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	8/4/2021	20-21	*	*
3217	U	Expanded Learning Opportunities (ELO) Grant: GEER II	8/4/2021	20-21	*	*
3218	U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	8/4/2021	20-21	*	*
3219	U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	8/4/2021	20-21	*	*
3220	U	Coronavirus Relief Fund: Learning Loss Mitigation	7/13/2020	19-20	7/1/2022	7/1/2025
3225	U	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Programs	6/7/2022	21-22	*	*
3226	U	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs	2/16/2022	21-22	*	*
3227	U	21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs	2/16/2022	21-22	*	*
3228	U	21st Century Community Learning Centers (CCLC): ESSER III State Reserve Summer Learning Programs	3/1/2022	21-22	*	*
3305	U	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	12/7/2021	21-22	*	*
3306	U	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)	12/7/2021	21-22	*	*
3307	U	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services	12/7/2021	21-22	*	*
3308	U	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	12/7/2021	21-22	*	*
3309	U	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services	12/7/2021	21-22	*	*
3310	U	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	**	**	*	*
3311	U	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	4/13/2007	07-08	*	*
3312	U	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	2/28/2008	07-08	*	*
3313	U	Special Ed: ARRA IDEA Part B, Sec 611, Basic Local Assistance (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3314	U	Special Ed: ARRA IDEA Part B, Sec 611, Local Assistance: Private School ISPs (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3315	U	Special Ed: IDEA Preschool Grants, Part B, Sec 619	**	**	*	*
3316	U	Special Ed: IDEA Preschool Accountability Grants, Part B, Sec 619	5/19/2005	04-05	*	*

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
3317	U	Special Ed: IDEA Preschool Grants, Part B, Sec 619, Private School ISPs (08-09)	4/13/2007	07-08	7/1/2009	7/1/2009
3318	U	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	5/27/2010	09-10	*	*
3319	U	Special Ed: ARRA IDEA Part B, Sec 619, Preschool Grants (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3320	U	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (17-18)	**	**	7/1/2018	7/1/2021
3321	U	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611, Private School ISPs (08-09)	4/13/2007	07-08	7/1/2009	7/1/2009
3322	U	Special Ed: ARRA IDEA Part B, Sec 611, Local Assistance Early Intervening Services (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3324	U	Special Ed: ARRA IDEA Part B, Sec 611, Preschool Local Entitlement Early Intervening Services (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3325	U	Special Ed: IDEA Preschool Regionalized Services Program Specialist (99-00)	**	**	7/1/2000	7/1/2003
3326	U	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	8/3/1999	99-00	*	*
3327	U	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	11/19/2003	03-04	*	*
3328	U	Special Ed: IDEA County Mental Health Services, Part B, Sec 611 (08-09)	11/19/2003	03-04	7/1/2009	7/1/2012
3329	U	Special Ed: ARRA IDEA Part B, Sec 619, Preschool Grants Early Intervening Services (11-12)	5/27/2010	09-10	7/1/2012	7/1/2015
3330	U	Special Ed: IDEA Infant Discretionary, Part B, Sec 611 (08-09)	**	**	7/1/2009	7/1/2012
3332	U	Special Ed: IDEA Part B, Sec 611, Preschool Local Entitlement Early Intervening Services (17-18)	5/27/2010	09-10	7/1/2018	7/1/2021
3334	U	Special Ed: ARRA IDEA Part B, Sec 611, Preschool Local Entitlement Early Intervening Services (11-12)	5/27/2010	09-10	7/1/2012	7/1/2015
3335	U	Special Ed: IDEA Juvenile Court Schools (98-99)	**	**	7/1/2000	7/1/2003
3340	U	Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611 (08-09)	**	**	7/1/2009	7/1/2012
3341	U	Special Ed: IDEA Interpreter Certification, Part B, Sec 611 (16-17)	2/5/2003	02-03	7/1/2017	7/1/2017
3345	U	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	**	**	*	*
3350	U	Special Ed: Comprehensive Personnel Develop (01-02)	**	**	7/1/2002	7/1/2005
3355	U	Special Ed: IDEA LCI Growth, Part B, Sec 611 (08-09)	**	**	7/1/2009	7/1/2012
3360	U	Special Ed: IDEA Low Incidence Entitlement, Part B, Sec 617 (08-09)	**	**	7/1/2009	7/1/2012
3365	U	Special Ed-IDEA Low Incidence Regionalization (97-98)	**	**	7/1/1998	7/1/2001
3370	U	Special Ed: IDEA State/Staff Development (08-09)	**	**	7/1/2009	7/1/2012
3372	U	Special Ed: State Improvement Grant, Improving Spec Ed Systems	7/1/1999	99-00	*	*
3375	U	Special Ed: IDEA Cross Cultural Assessment, Special Project Special Studies (08-09)	**	**	7/1/2009	7/1/2012
3380	U	Special Ed: IDEA Region 6 Deaf & Blind (99-00)	**	**	7/1/2000	7/1/2003
3384	U	Special Ed: ARP IDEA Part C, Early Education Program	9/13/2022	22-23	*	*
3385	U	Special Ed: IDEA Early Intervention Grants	**	**	*	*
3386	U	Special Ed: IDEA Quality Assurance & Focused Monitoring	8/3/1999	99-00	*	*
3390	U	Special Ed-IDEA Outreach (97-98)	**	**	7/1/1998	7/1/2001
3395	U	Special Ed: Alternative Dispute Resolution	**	**	*	*
3400	U	Special Ed: Disabled Children State Institutions (17-18)	**	**	7/1/2018	7/1/2021
3404	U	Special Ed: ARRA IDEA Part B, Sec 611, State Institutions (11-12)	4/28/2009	08-09	7/1/2012	7/1/2015
3405	U	Special Ed: Workability I (08-09)	**	**	7/1/2009	7/1/2012
3410	U	Department of Rehab: Workability II, Transition Partnership	**	**	*	*
3411	F	Department of Rehab: Bridges to Youth Self-Sufficiency (14-15)	10/16/2003	03-04	7/1/2015	7/1/2015
3505	U	Vocational Programs: Nontraditional Training & Employ (Carl Perkins Act) (09-10)	8/3/1999	99-00	7/1/2010	7/1/2013
3510	U	Carl D. Perkins Career and Technical Education: Tech Prep, Section 203 (11-12)	**	**	7/1/2012	7/1/2015
3515	U	Carl D. Perkins Career and Technical Education: State Leadership, Section 124	**	**	*	*
3520	U	Vocational Programs: Voc & Appl State Programs (97-98)	**	**	7/1/1998	7/1/2001
3525	U	Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Perkins Act) (04-05)	**	**	7/1/2005	7/1/2008
3530	U	Vocational Programs: Voc & Applied Single Parent II B (Carl Perkins Act) (04-05)	**	**	7/1/2005	7/1/2008
3535	U	Vocational Programs: Corrections Education II B (Com Colleges) (97-98)	**	**	7/1/1998	7/1/2001
3540	U	Carl D. Perkins Career and Technical Education: State Institutions, Section 112	**	**	*	*
3545	U	Vocational Programs: Voc & Appl Postsec & Adult IIC (97-98)	**	**	7/1/1998	7/1/2001
3550	U	Carl D. Perkins Career and Technical Education: Secondary, Section 131	**	**	*	*
3555	U	Carl D. Perkins Career and Technical Education: Adult, Section 132	**	**	*	*

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
3560	U	Vocational Programs: Community Based Organizations (97-98)	**	**	7/1/1998	7/1/2001
3565	U	Vocational Programs: Consumer & Homemaking IIIB (97-98)	**	**	7/1/1998	7/1/2001
3710	U	NCLB: Title IV, Part A, Drug Free Schools (11-12)	**	**	7/1/2012	7/1/2015
3711	U	IASA: Safe & Drug Free: Alternatives to Expulsion (00-01)	**	**	7/1/2001	7/1/2004
3715	U	NCLB: Drug-Free Schools: Program Development (13-14)	**	**	7/1/2014	7/1/2015
3718	U	NCLB: Title IV Community Service Grant (07-08)	1/2/2003	02-03	7/1/2008	7/1/2011
3720	U	Fed Drug Program: Local Tech Assist (98-99)	**	**	7/1/1999	7/1/2002
3724	U	Advancing Wellness & Resilience in Education (NITT-AWARE) Program	4/7/2015	14-15	*	*
3725	U	Safe and Supportive Schools Programmatic Intervention (19-20)	11/30/2011	11-12	7/1/2020	7/1/2023
3810	U	Goals 2000: Education America Local Improvement (99-00)	**	**	7/1/2000	7/1/2003
3815	U	Goals 2000: Reading Professional Development, K-3 (99-00)	**	**	7/1/2000	7/1/2003
3816	U	Goals 2000: Reading Standards & Intervention, Grades 4-12 (99-00)	6/5/1998	98-99	7/1/2000	7/1/2003
3820	U	Goals 2000: Preservice Reading Partnership Grants (99-00)	**	**	7/1/2000	7/1/2003
3825	U	Goals 2000: Library Grants (97-98) Wilson vetoed	**	**	7/1/1998	7/1/2001
3830	U	Goals 2000: Elementary Math/Reading (97-98) Wilson vetoed	**	**	7/1/1998	7/1/2001
3831	U	Goals 2000: Student Academic Partnership, Grades 7-12 (06-07)	8/1/2000	00-01	7/1/2007	7/1/2010
3835	U	Goals 2000: Advancement via Individual Determination (AVID) Program (03-04)	**	**	7/1/2004	7/1/2007
3837	U	Goals 2000: K-12 Reading/Language Arts, Mathematics, and English Language Development (08-09)	8/15/2002	02-03	7/1/2009	7/1/2012
3840	U	Goals 2000: Student Academic Partnerships, Grades 1-6 (03-04)	**	**	7/1/2004	7/1/2007
3845	U	Goals 2000: Computer Refurbishing (98-99)	**	**	7/1/1998	7/1/2001
3850	U	Goals 2000: Pre-Internship Teaching Program (99-00)	11/17/1997	97-98	7/1/2000	7/1/2003
3855	U	Goals 2000: Mathematics Professional Development, 4-12 (02-03)	8/18/1999	99-00	7/1/2003	7/1/2006
3856	U	Goals 2000: Secondary Schools Reading (03-04)	8/18/1999	99-00	7/1/2004	7/1/2007
3870	U	IASA: Title VIII Reading Excellence Act: Local Reading Improvements (04-05)	2/5/2001	00-01	7/1/2005	7/1/2008
3871	U	IASA: Title VIII Reading Excellence Act: Tutorial Assistance Grant (04-05)	2/5/2001	00-01	7/1/2005	7/1/2008
3905	U	Adult Education: Adult Basic Education & English Language Acquisition (ELA) (Section 231)	7/15/2004	04-05	*	*
3909	U	Adult Education: State Leadership Projects	9/22/1999	99-00	*	*
3910	U	Adult Education: Adult Basic Education (05-06)	**	**	7/1/2006	7/1/2009
3911	U	Adult Education: English as a Second Language (ESL) (11-12)	**	**	7/1/2012	7/1/2013
3912	U	Adult Education: Family Literacy (11-12)	8/18/1999	99-00	7/1/2012	7/1/2015
3913	U	Adult Education: Adult Secondary Education	8/18/1999	99-00	*	*
3915	U	Adult Education: 353 Services Sp Proj & Trg (01-02)	**	**	7/1/2002	7/1/2005
3920	U	Adult Education: 353 Services Training (01-02)	**	**	7/1/2002	7/1/2005
3925	U	Adult Education: ESL/ESL Citizenship (05-06)	**	**	7/1/2006	7/1/2009
3926	U	Adult Education: English Literacy and Civics Education	1/19/2001	00-01	*	*
3927	U	Adult Education: English Literacy and Civics Education State Leadership (16-17)	1/19/2001	00-01	7/1/2017	7/1/2020
3928	U	Adult Education: Vocational Literacy (05-06)	11/24/2003	03-04	7/1/2006	7/1/2009
3930	U	Adult Education: Institutional Services, Homeless (01-02)	**	**	7/1/2002	7/1/2005
3935	U	Adult Education: Immigration Reform and Control Act (IRCA) (97-98)	**	**	7/1/1998	7/1/2001
3940	U	Adult Education: Institutionalized Adults	5/1/2001	00-01	*	*
4010	U	IASA: Title II Eisenhower Entitlements (01-02)	**	**	7/1/2002	7/1/2005
4015	U	IASA: Title II Eisenhower Teacher Training (01-02)	**	**	7/1/2002	7/1/2005
4020	U	IASA: Title II Eisenhower Math Renaissance (00-01)	**	**	7/1/2001	7/1/2004
4025	U	IASA: Title II Eisenhower Scope (96-97)	**	**	7/1/1998	7/1/2001
4030	U	IASA: Title II Eisenhower-CAMS (99-00)	**	**	7/1/2000	7/1/2003
4035	U	ESSA: Title II, Part A, Supporting Effective Instruction	5/6/2002	01-02	*	*
4036	U	NCLB: Title II, Part A, Administrator Training (14-15)	8/20/2003	03-04	7/1/2015	7/1/2017
4037	U	ESSA: Title II, Part A, 21st Century California School Leadership Academy	1/16/2020	19-20	*	*
4038	U	ESSA: Title II, Comprehensive Literacy State Development (CLSD) Grant	6/9/2021	21-22	*	*
4040	U	IASA: Technology Literacy Challenge Grant (formerly Title III) (04-05)	11/14/1997	97-98	7/1/2005	7/1/2008
4045	U	NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants (13-14)	5/6/2002	01-02	7/1/2014	7/1/2017
4046	U	NCLB: Title II, Part D, Enhancing Education Through Technology, Competitive Grants (13-14)	3/20/2003	02-03	7/1/2014	7/1/2017
4047	U	NCLB: ARRA Title II, Part D, Enhancing Education Through Technology (13-14)	7/1/2009	09-10	7/1/2014	7/1/2015
4048	U	NCLB: ARRA Title II, Part D, Enhancing Education Through Technology, Competitive Grants (13-14)	7/31/2009	09-10	7/1/2014	7/1/2015
4050	U	NCLB: Title II, Part B, CA Mathematics and Science Partnerships (17-18)	10/24/2003	03-04	7/1/2018	7/1/2021

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
4110	U	NCLB: Title V, Part A: Innovative Education Strategies (09-10)	**	**	7/1/2010	7/1/2013
4115	U	NCLB: Title V, Priority Projects (09-10)	**	**	7/1/2010	7/1/2013
4120	U	IASA: Title VI, Teacher Centers B357 (00-01)	**	**	7/1/2001	7/1/2004
4123	U	ESSA: Title IV, 21st Century Community Learning Centers Technical Assistance	7/29/2003	03-04	*	*
4124	U	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	10/29/2002	02-03	*	*
4125	U	IASA: Title VI Constitutional Rights (97-98)	**	**	7/1/1998	7/1/2001
4126	U	ESSA: Title V, Part B, Rural & Low Income School Program	7/19/2002	02-03	*	*
4127	U	ESSA: Title IV, Part A, Student Support and Academic Enrichment	1/16/2018	17-18	*	*
4128	U	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (SSAE) (Competitive)	11/8/2018	18-19	*	*
4130	U	IASA: Regional Collaboratives for Workforce Prep (01-02)	8/4/1998	98-99	7/1/2002	7/1/2005
4135	U	IASA: Title VI Class Size Reduction (01-02)	7/1/1999	99-00	7/1/2002	7/1/2005
4140	U	Federal School Renovation Program (03-04)	7/1/2001	01-02	7/1/2004	7/1/2007
4141	U	Federal School Renovation Classroom Technology (03-04)	7/2/2002	02-03	7/1/2004	7/1/2007
4201	U	ESSA: Title III, Immigrant Education Program	5/1/2002	01-02	*	*
4203	U	ESSA: Title III, English Learner Student Program	5/1/2002	01-02	*	*
4204	U	ESSA: Title III, Technical Assistance	9/19/2007	07-08	*	*
4215	U	IASA: Title VII Emergency Immigrant Education Program (01-02)	**	**	7/1/2002	7/1/2005
4216	U	Refugee Children Supplemental Assistance Program (13-14)	1/18/2000	99-00	7/1/2014	7/1/2017
4220	U	Uncommonly Taught Foreign Languages (98-99)	**	**	7/1/1999	7/1/2002
4230-4250	N/A	Bilingual Education: Discretionary Grants—Locally defined	**	**	*	*
4230	U	Bilingual Education: Discretionary Grants, Title III (14-15)	8/13/1999	99-00	7/1/2015	7/1/2015
4310-4330	N/A	School-to-Work: Locally defined	**	**	*	*
4310	U	School-to-Work (School-to-Career) (05-06)	**	**	7/1/2006	7/1/2009
4410-4430	N/A	Educational Technology: Locally defined	**	**	*	*
4410	U	Educational Technology (13-14)	**	**	7/1/2014	7/1/2017
4510-4530	N/A	Indian Education: Locally defined	**	**	*	*
4510	U	Indian Education	**	**	*	*
4600-4699	N/A	Charter Schools	**	**	*	*
4610	U	ESSA: Title V, Part B, Charter Schools Grants	**	**	*	*
4615	F	Charter Schools Loans (97-98)	**	**	7/1/1998	7/1/2001
4710-4730	N/A	Gifted and Talented Education (GATE) (Javits): Locally defined	**	**	*	*
4710	U	Javits GATE (11-12)	**	**	7/1/2012	7/1/2015
4810-4840	N/A	Other ARRA Programs: Locally defined	**	**	*	*
4810	U/F	Other ARRA Programs	7/31/2009	09-10	*	*
5010	U	Child Develop (CD)-Block Grant 25% Migrant Special Svs (97-98)	**	**	7/1/1998	7/1/2001
5015	U	Child Develop-Block Grant 25% Migrant Centers (97-98)	**	**	7/1/1998	7/1/2001
5020	U	Child Develop-Block Grant 25% Early Childhood Education (ECE) Latchkey (97-98)	**	**	7/1/1998	7/1/2001
5025	U	Child Development: Federal Child Care, Center-based	**	**	*	*
5026	U	Child Development: Federal Family Child Care Homes	7/1/1998	98-99	*	*
5028	U	Child Development: ARRA Federal Child Care, Center-based (11-12)	1/29/2010	09-10	7/1/2012	7/1/2013
5030	U	CD: Block Grant 25% School Age Parent & Infant Developmen (SAPID) (97-98)	**	**	7/1/1998	7/1/2001
5032	U	Child Development: Early Learning and Care Workforce Development Grant (Federal Funds)	3/18/2020	19-20	*	*
5033	U	Child Development: Preschool Development Grant - Renewal FY 2020-23	4/5/2021	20-21	*	*
5035	U	Child Development: Quality Improvement Activities	**	**	*	*
5036	U	CD Block Grant 25% Quality Improvement (97-98)	**	**	7/1/1998	7/1/2001
5037	U	Child Development: ARRA Quality Improvement Activities (17-18)	9/25/2009	09-10	7/1/2018	7/1/2021
5040	U	CD: Federal Alternative Payment (FAPP) (97-98)	**	**	7/1/1998	7/1/2001
5041	U	CD Block Grant 25% Admin (97-98)	**	**	7/1/1998	7/1/2001
5045	U	CD Block Grant Child Protective Services (97-98)	**	**	7/1/1998	7/1/2001
5049	U	CD: Federal Alternative Payment Stage II (Void, see 5061)	1998	**	7/1/1998	7/1/2001
5050	U	Child Development: Federal Alternative Payment	**	**	*	*
5051	U	Child Development: ARRA Federal Alternative Payment (11-12)	12/4/2009	09-10	7/1/2012	7/1/2013
5052	U	Child Development: CARES Act Federal Alternative Payment (Contract Prefix CAPP)	10/6/2020	20-21	*	*
5053	U	Child Development: CARES Act Federal Alternative Payment, Stage 2 (Contract Prefix C2AP)	10/6/2020	20-21	*	*
5054	U	Child Development: CARES Act Federal Alternative Payment, Stage 3 (Contract Prefix C3AP)	10/6/2020	20-21	*	*
5055	U	Child Development: Local Planning Councils	12/9/1997	97-98	*	*

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
5056	U	Child Development: CARES Act General Child Care and Development (Contract Prefix CCTR)	2/10/2021	20-21	*	*
5057	U	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- Alternative Payment Programs and Migrant Day Care	4/5/2021	20-21	*	*
5058	F	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- One-time Stipend	4/5/2021	20-21	*	*
5059	F	Child Development: ARP California State Preschool Program One-time Stipend	11/3/2021	21-22	*	*
5060	U	CD Title IVA-At Risk, Alt Payment (97-98)	**	**	7/1/1998	7/1/2001
5061	U	Child Development: Federal Alternative Payment, Stage 2	7/1/1998	98-99	*	*
5062	U	Child Development: Federal Alternative Payment, Stage 3	12/9/1997	97-98	*	*
5063	U	Child Development: ARRA Federal Alternative Payment, Stage 2 (11-12)	12/4/2009	09-10	7/1/2012	7/1/2013
5064	U	Child Development:ARRA Federal Alternative Payment, Stage 3 (11-12)	12/4/2009	09-10	7/1/2012	7/1/2013
5065	U	CD Title IVA-At Risk, Center Based (97-98)	**	**	7/1/1998	7/1/2001
5066	F	Child Development: ARP California State Preschool Program - Rate Supplements	12/7/2021	21-22	*	*
5067	U	Child Development: ARP California State Preschool Program – Rate Reform	12/13/2021	21-22	*	*
5070	U	CD Title IVA-Family Child Care Home (97-98)	**	**	7/1/1998	7/1/2001
5075	U	CD Title IVA-Aid to Families with Dependent Children (AFDC) Tracking (97-98)	**	**	7/1/1998	7/1/2001
5080	U	Child Development: School-Age Child Care Resource Contracts (15-16)	**	**	7/1/2016	7/1/2019
5081	U	CD: Dependent Care-Before and After School Planning Grants (02-03)	**	**	7/1/2003	7/1/2006
5085	U	Child Development: Federal Resource and Referral (17-18)	**	**	7/1/2018	7/1/2021
5090	U	Child Development: Capacity Building Grant (04-05)	11/30/1998	98-99	7/1/2005	7/1/2008
5095	U	Child Development: Infant/Toddler Child Care Resource Contracts	11/30/1998	98-99	*	*
5100	U	Child Development: Centralized Eligibility List (11-12)	12/8/2005	05-06	7/1/2012	7/1/2015
5105	U	Child Development: Federal California State Preschool Program (13-14)	7/1/2009	09-10	7/1/2014	7/1/2014
5160–5199	N/A	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds): Locally Defined	**	**	*	*
5160	U/F	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	10/26/2021	**	*	*
5210–5240	N/A	Head Start Program: Locally defined	**	**	*	*
5210	U	Head Start	**	**	*	*
5245	U	Early Head Start-Child Care Partnership Grant Program	6/17/2015	14-15	*	*
5310	F	Child Nutrition: School Programs (e.g. School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	**	**	*	*
5314	U	Child Nutrion: National School Lunch Program (NSLP) Equipment Assistance Grants	3/19/2010	14-15	*	*
5315	U	Child Nutrition: ARRA Equipment Assistance Grants	4/27/2009	08-09	7/1/2012	7/1/2015
5316	F	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	1/27/2021	20-21	*	*
5320	F	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	**	**	*	*
5330	F	Child Nutrition: Summer Food Service Program Operations	**	**	*	*
5335	F	Child Nutrition: Summer Food Service Sponsor Admin	**	**	*	*
5340	F	Child Nutrition: CCFP Cash in Lieu of Commodities	**	**	*	*
5345	F	Child Nutrition-Food Donation Program (97-98)	**	**	7/1/1998	7/1/2001
5350	F	Child Nutrition: CCFP Family Day Care Admin	**	**	*	*
5355	F	Child Nutrition: CCFP Cash Advance (97-98)	**	**	7/1/1998	7/1/2001
5360	F	Child Nutrition: CCFP Start-Up	**	**	*	*
5365	F	Child Nutrition: (Pregant and Lactating) PALS (97-98)	**	**	7/1/1998	7/1/2001
5366	F	Child Nutrition: Meal Supplements in National School Lunch Program (00-01)	7/1/1998	98-99	7/1/2001	7/1/2004
5370	U	Child Nutrition: Fresh Fruit and Vegetable Program	6/2/2008	08-09	*	*
5375	U	Child Nutrition: Summer Food Service StartUp (13-14)	**	**	7/1/2014	7/1/2014
5380	U	Child Nutrition: School Breakfast StartUp	**	**	*	*
5385	F	Child Nutrition: Adult Day Care Cash Advance (97-98)	**	**	7/1/1998	7/1/2001
5390	F	Child Nutrition: Adult Day Care Cash In Lieu (97-98)	**	**	7/1/1998	7/1/2001
5395	F	Child Nutrition: CCFP Adult Day Care (97-98)	**	**	7/1/1998	7/1/2001
5450	U	Child Nutrition: Shaping Health As Partners in Education (SHAPE) California Expansion (02-03)	**	**	7/1/2003	7/1/2006
5451	U	Child Nutrition: Garden Enhanced Nutrition Education Project (09-10)	5/26/1998	97-98	7/1/2010	7/1/2013
5452	U	Child Nutrition: Team Nutrition Implementation Project (02-03)	5/26/1998	97-98	7/1/2003	7/1/2006
5453	U	Child Nutrition: SHAPE California Model Nutrition Education (09-10)	5/26/1998	97-98	7/1/2010	7/1/2013
5454	U	Child Nutrition: Team Nutrition	5/26/1998	97-98	*	*

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
5455	U	Child Nutrition: Nutrition Education (05-06)	2/5/1999	98-99	7/1/2006	7/1/2009
5460	F	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	12/7/2021	21-22	*	*
5465	F	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	12/7/2021	21-22	*	*
5466	F	Supply Chain Assistance (SCA) Funds	6/7/2021	21-22	*	*
5510	U	NCLB: Title V, Part D, Character Education (17-18)	**	**	7/1/2018	7/1/2021
5530	N/A	Fed Oil and Mineral Revenue	**	**	11/1/1997	11/1/1997
5550	N/A	Byrd Scholarship Program	**	**	9/2/1998	7/1/2001
5570	U	Calserve: Learn & Serve America, Staff Development (03-04)	**	**	7/1/2004	7/1/2007
5575	U	Calserve: Learn & Serve America (11-12)	**	**	7/1/2012	7/1/2015
5600	U	Workforce Investment Act (WIA) (formerly Job Training Partnership Act) (JTPA)) (06-07)	**	**	7/1/2007	7/1/2010
5605	U	JTPA-Jag Wagner Peyser	**	**	7/1/1998	7/1/2001
5610	U	Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas)	5/1/2000	00-01	*	*
5615	U	JTPA-Education Statewide Priorities (97-98)	**	**	7/1/1998	7/1/2001
5620	U	JTPA Employment Preparation (99-00)	**	**	7/1/2000	7/1/2003
5625	U	JTPA: Educ Coordination Prog	**	**	7/1/1998	7/1/2001
5628	U	High School Reform Grant (04-05)	5/2/2002	01-02	7/1/2005	7/1/2008
5630	U	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	**	**	*	*
5632	U	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	9/8/2021	21-22	*	*
5633	U	American Rescue Plan-Homeless Children and Youth - Statewide Activities (ARP - HCY Statewide Activities)	9/8/2021	21-22	*	*
5634	U	American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	10/26/2021	**	*	*
5635	U	NCLB: ARRA Title X, McKinney-Vento Homeless Assistance (11-12)	4/29/2009	08-09	7/1/2012	7/1/2015
5640	F	Medi-Cal Billing Option	**	**	7/1/2022	7/1/2025
5650	F	Federal Emergency Management Agency (FEMA) Public Assistance Funds	**	**	*	*
5652	U	FEMA Hazard Mitigation Grant	7/1/1998	98-99	*	*
5653	U	Project School Emergency Response to Violence (SERV)	11/8/2018	18-19	*	*
5654	U	Immediate Aid to Restart School Operations (Restart)	11/8/2018	18-19	*	*
5800-5999	N/A	Other Federal: Locally defined	**	**	*	*
5810	U/F	Other Restricted Federal	**	**	*	*
6010	U	After School Education and Safety (ASES)	9/30/1998	98-99	*	*
6011	U	After School Kids Code Grant Pilot Program	11/8/2018	18-19	7/1/2023	7/1/2025
6012	U	School Improvement & Pupil Achievement Block Grant (01-02)	3/1/1999	98-99	7/1/2002	7/1/2005
6015	F	Adults in Correctional Facilities	**	**	*	*
6016	U	Adult Ed: Site Management Information Systems (MIS) (04-05)	3/31/2000	99-00	7/1/2005	7/1/2008
6017	F	School Improvement & Pupil Achievement Block Grant (01-02)	8/1/2000	00-01	7/1/2002	7/1/2005
6020	U	CSIS: California School Information Service (13-14)	**	**	7/1/2014	7/1/2017
6030	U	Charter Schools Facility Grant Program	**	**	*	*
6040	U	Child Development: State Alternative Payment	12/9/1997	97-98	*	*
6041	U	Child Development: State Alternative Payment, Stage 2	7/1/1998	98-99	*	*
6042	U	Child Development: State Alternative Payment, Stage 3	10/26/1998	98-99	*	*
6045	U	Child Development: State Local Planning Councils	10/11/2006	06-07	*	*
6050	U	Child Development: Prekindergarten and Family Literacy, Part-Day (09-10)	11/28/2006	06-07	7/1/2010	7/1/2013
6051	U	Child Development: Prekindergarten and Family Literacy, Full-Day Option (09-10)	11/28/2006	06-07	7/1/2010	7/1/2013
6052	U	Child Development: Prekindergarten and Family Literacy, Program Support	11/28/2006	06-07	*	*
6053	U	Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants	10/26/2021	**	*	*
6054	U	Child Dev: California Prekindergarten Planning and Implementation Grant Program – CA Early Education Teacher Development Grant	10/26/2021	**	*	*
6055	U	Child Development: State Preschool (09-10)	8/13/1999	98-99	7/1/2010	7/1/2013
6056	U	Child Development: Preschool-Full Day (09-10)	4/20/1998	98-99	7/1/2010	7/1/2013
6057	F	Child Development: Universal Prekindergarten (UPK) Planning & Implementation Grant – Countywide Planning and Capacity Building Grant	4/1/2022	21-22	*	*
6060	U	Child Development: State General Child Care, Center Based	12/9/1997	97-98	*	*
6065	U	Child Development: Migrant Day Care Centers	**	**	*	*
6070	U	Child Development: Migrant Special Services	**	**	*	*
6075	U	Child Development: State Family Child Care Homes	**	**	*	*
6080	U	Child Development: Extended Day Care (Latchkey) (11-12)	**	**	7/1/2012	7/1/2015
6085	N/A	Child Development: Campus Children Centers (97-98)	**	**	7/1/1998	7/1/2001

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
6090	N/A	Child Development: School Age Parent & Infant Development (SAPID) (99-00)	**	**	7/1/2000	7/1/2003
6091	F	California School Age Families Education (Cal-SAFE) Academic and Supportive Services (08-09)	8/1/2000	00-01	7/1/2009	7/1/2009
6092	F	Cal-SAFE Child Care & Development Services (08-09)	8/1/2000	00-01	7/1/2009	7/1/2009
6093	F	Cal-SAFE County Classroom (08-09)	5/1/2000	00-01	7/1/2009	7/1/2009
6095	N/A	Child Development: Campus Care Tax Bailout (97-98)	**	**	7/1/1998	7/1/2001
6100	U	Child Development: California Child Care Initiative Project	12/28/2011	11-12	*	*
6102	U	Child Development: Universal PreKindergarten Mixed Delivery Planning Grant	3/3/2023	22-23	*	*
6105	U	Child Development: California State Preschool Program	7/1/2009	09-10	*	*
6106	U	Child Development: Preschool Development Grant – Renewal FY 2021–23 (General Funds)	1/14/2021	21-22	*	*
6108	U	Child Development: SB 89 COVID-19 Early Learning and Care (ELC) Response Funds	5/11/2020	19-20	*	*
6110	U	Child Development: Resource & Referral	**	**	*	*
6115	N/A	Child Care and Development-Severely Handicapped (97-98)	**	**	7/1/1998	7/1/2001
6120	N/A	Child Care and Development-Title IVA Aid to Families with Dependent Children (AFDC) Expansion (97-98)	**	**	7/1/1998	7/1/2001
6121	U	Child Development: Early Learning and Care Workforce Development Grant (General Funds)	7/18/2020	19-20	*	*
6123	U	Child Development: Quality Improvement Activities - Quality Counts California (QCC) Workforce Pathways Grant	10/8/2020	20-21	*	*
6125	N/A	Child Care and Development-State Preschool Career Incentive Grant (97-98)	**	**	7/1/1998	7/1/2001
6126	U	Child Development: CA Transitional Kindergarten Stipend (CTKS) Incentive Program	2/4/2015	14-15	*	*
6127	U	Child Development: CA State Preschool Program Quality Rating and Improvement System (QRIS) Block Grant	2/4/2015	14-15	*	*
6128	U	Inclusive Early Education Expansion Grant	9/26/2018	18-19	*	*
6129	F	Child Development: Center-Based Reserve Account for CA Department of Social Services Programs	10/25/2021	**	*	*
6130	F	Child Development: Center-Based Reserve Account	2/1/1999	98-99	*	*
6131	F	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	2/1/1999	98-99	*	*
6132	F	Child Development: Alternative Payment Reserve Account for Department of Social Services Programs	2/1/1999	98-99	*	*
6140	F	Child Development: Child Care Facilities Revolving Fund	9/1/1997	97-98	*	*
6141	N/A	Child Care and Development-School-Age Care One-time only 96/97	**	**	7/1/1998	7/1/2001
6142	N/A	Child Care and Development-Resource and Referral One-time only, 96/97	**	**	7/1/1998	7/1/2001
6143	N/A	Child Care and Development-Extended Day Planning, One-time only 96/97	**	**	7/1/1998	7/1/2001
6144	U	Child Development: Instructional Materials and Supplies (09-10)	**	**	7/1/2010	7/1/2013
6145	U	Child Development: Facility Renovation and Repair	**	**	*	*
6146	N/A	Child Care and Development-School-Age Care, One-time only 96/97	**	**	7/1/1998	7/1/2001
6147	N/A	Child Care and Development-Instructional Materials & Supplies, One-time only 96/97	**	**	7/1/1998	7/1/2001
6148	N/A	Child Care and Development-Facility Renovation and Repair, One-time only 96/97	**	**	7/1/1998	7/1/2001
6150	U	Child Development: State Centralized Eligibility List (11-12)	8/28/2008	08-09	7/1/2012	7/1/2015
6160–6199	N/A	Child Care and Development Programs Administered by California Department of Social Services (State Funds): Locally Defined				
6160	U/F	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	10/26/2021	**	*	*
6200	F	Class Size Reduction Facilities Funding (09-10)	**	**	7/1/2010	7/1/2013
6205	F	Deferred Maintenance Apportionment (09-10)	4/15/2003	02-03	7/1/2010	7/1/2010
6210	N/A	Comprehensive Reading Leadership Program (99-00)	**	**	7/1/2000	7/1/2003
6211	F	Literacy Coaches and Reading Specialists Grant Program	9/13/2022	22-23	*	*
6215	U	Gang Risk Intervention Program (08-09)	**	**	7/1/2009	7/1/2009
6220	N/A	CA Assessment Program - Golden State Diploma (98-99)	**	**	7/1/1999	7/1/2002
6225	U	Emergency Repair Program - Williams Case	1/26/2005	04-05	7/1/2023	7/1/2024
6230	F	California Clean Energy Jobs Act	8/28/2013	13-14	*	*
6226	F	School Facilities Needs Assessment Grant Program - Williams Case (08-09)	1/26/2005	04-05	7/1/2009	7/1/2009
6240	U	Healthy Start: Planning Grants and Operational Grants (11-12)	**	**	7/1/2012	7/1/2015
6241	N/A	Healthy Start: Infant/Toddler Development (98-99)	3/25/1998	98-99	7/1/1998	7/1/2001
6243	U	Healthy Start: Business Partnerships, Regional Demo Projects (04-05)	3/18/1999	98-99	7/1/2005	7/1/2008
6245	U	Healthy Start - Pregnant and Parenting (04-05)	**	**	7/1/2005	7/1/2008

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
6250	U	Early Mental Health Initiative (EMHI) (Department of Mental Health) (12-13)	12/12/1997	97-98	7/1/2013	7/1/2016
6255	U	Teacher Recruitment Centers	8/1/2000	00-01	7/1/2005	7/1/2008
6258	F	Physical Education Teacher Incentive Grants (08-09)	9/26/2006	06-07	7/1/2009	7/1/2009
6260	U	Alternative Certification Program for Intern Teachers (CCTC) (08-09)	**	**	7/1/2009	7/1/2009
6261	U	CA Mathematics Initiative for Teaching (CTC) (02-03)	8/18/1999	99-00	7/1/2003	7/1/2006
6262	U	Pre-Internship Teaching Program (CTC) (08-09)	8/23/1999	99-00	7/1/2009	7/1/2009
6263	U	Paraprofessional Teacher Training (CTC) (08-09)	8/23/1999	99-00	7/1/2009	7/1/2009
6264	F	Educator Effectiveness (15-16)	9/2/2015	15-16	7/1/2016	7/1/2019
6265	U	Teachers As a Priority (TAP) Block Grant (06-07)	8/1/2000	00-01	7/1/2009	7/1/2009
6266	F	Educator Effectiveness, FY 2021-22	10/28/2021	**	*	*
6267	U	National Board Certification Teacher Incentive Grant (08-09)	10/28/1998	98-99	7/1/2009	7/1/2009
6268	F	Certificated Staff Performance Incentive Bonus (08-09)	8/3/1999	99-00	7/1/2009	7/1/2009
6270	U	Academic Volunteer and Mentor Service Program (Office of Child Development and Education)	**	**	7/1/2005	7/1/2008
6271	U	National Board for Professional Teaching Standards Certification Incentive Program	3/1/2021	21-22	*	*
6275	F	Teacher Recruitment and Retention (09-10)	1/26/2006	05-06	7/1/2010	7/1/2013
6280	U	Community Ed: Intergenerational Education (05-06)	**	**	7/1/2006	7/1/2009
6285	F	Community-Based English Tutoring (08-09)	9/30/1998	98-99	7/1/2009	7/1/2009
6286	F	English Language Acquisition Program, Teacher Training & Student Assistance (10-11)	8/3/1999	99-00	7/1/2011	7/1/2014
6287	F	English Language Learner Acquisition and Development Pilot (10-11)	2/28/2007	07-08	7/1/2011	7/1/2014
6288	F	English Language & Intensive Literacy Program (05-06)	8/1/2000	00-01	7/1/2006	7/1/2009
6290	N/A	Library Protection Act (99-00)	**	**	7/1/2000	7/1/2003
6292	F	Classroom Library Materials, Grades K-4 (04-05)	8/3/1999	99-00	7/1/2005	7/1/2008
6295	N/A	Library Funding Equalization (99-00)	12/12/1997	97-98	7/1/2000	7/1/2003
6296	F	Calif. Public School Library Act of 1998 (08-09)	9/15/1998	98-99	7/1/2009	7/1/2009
6300	F	Lottery: Instructional Materials	3/31/2000	99-00	*	*
6310	U	School/Law Enforcement-Partnership: Mini-Grants (06-07)	**	**	7/1/2009	7/1/2009
6315	U	School/Law Enforcement: Conflict Resolution & Youth Mediation (06-07)	**	**	7/1/2009	7/1/2009
6316	U	Tolerance Education Program (08-09)	8/15/2000	00-01	7/1/2009	7/1/2009
6317	F	California Equity Performance and Improvement Grant	12/8/2017	17-18	*	*
6318	F	Antibias Education Grant Program	6/7/2022	22-23	*	*
6320	U	School/Law Enforcement: Sch Com Violence Prevention	**	**	7/1/2005	7/1/2008
6325	N/A	School/Law Enforcement: Supplemental Grants (99-00)	**	**	7/1/2000	7/1/2003
6330	U	School Community Policing Partnerships (08-09)	9/15/1998	98-99	7/1/2009	7/1/2009
6331	F	CA Community Schools Partnership Act - Planning Grant	11/24/2021	21-22	*	*
6332	F	CA Community Schools Partnership Act - Implementation Grant	11/24/2021	21-22	*	*
6333	F	CA Community Schools Partnership Act - Coordination Grant	12/15/2022	22-23	*	*
6334	F	CA Community Schools Partnership Act – Technical Assistance Center Contracts	11/24/2021	21-22	*	*
6340	U	Parent/Teacher Involvement: Nell Soto Program (08-09)	3/31/2000	99-00	7/1/2009	7/1/2009
6341	U	Parent/Teacher Involvement: Teresa Hughes Family/School Partnerships (07-08)	3/31/2000	99-00	7/1/2009	7/1/2009
6342	U	Parent/Teacher Involvement: Tom Hayden Community Parent Involvement (08-09)	3/31/2000	99-00	7/1/2009	7/1/2009
6350	F	Regional Occupation Center/Program (ROC/P) Apportionment (08-09)	**	**	7/1/2009	7/1/2009
6355	F	Direct Support Professional Training Program	8/3/1999	98-99	*	*
6360	F	Pupils with Disabilities Attending ROC/P	**	**	*	*
6365	F	ROC/P: Equipment (08-09)	10/12/2001	01-02	7/1/2009	7/1/2009
6370	U	ROCP or Adult Ed: California Work Opportunity and Responsibility to Kids (CALWORKS) Participants Supportive Services (04-05)	1/12/1999	98-99	7/1/2005	7/1/2008
6371	F	CalWORKs for ROCP or Adult Education	5/17/2017	17-18	*	*
6375	F	Industry- Based Certification Incentive Grant Program (08-09)	10/12/2001	01-02	7/1/2009	7/1/2009
6377	F	Career Technical Education Equipment (08-09)	9/13/2006	06-07	7/1/2009	7/1/2009
6378	U	California Health Science Capacity Building Project	4/12/2007	06-07	*	*
6380	U	School-to-Career Local Partnerships (06-07)	10/3/2003	02-03	7/1/2009	7/1/2009
6381	U	Linked Learning Pilot Program (15-16)	7/31/2013	13-14	7/1/2015	7/1/2017
6382	U	California Career Pathways Trust (16-17)	6/25/2014	14-15	7/1/2017	7/1/2020
6383	F	Golden State Pathways Program	1/17/2023	22-23	*	*
6385	U	Governor's Career Technical Education (CTE) Initiative: California Partnership Academies	12/1/2008	08-09	*	*
6386	U	California Partnership Academies: Green and Clean Academies	7/1/2009	09-10	*	*
6387	U	Career Technical Education Incentive Grant Program	9/2/2015	15-16	*	*

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
6388	U	K-12 Strong Workforce Program	10/4/2018	18-19	*	*
6390	F	Adult Education Apportionment (09-10)	4/15/2003	02-03	7/1/2010	7/1/2010
6391	F	Adult Education Program	9/2/2015	15-16	*	*
6392	F	Adult Education Block Grant Data and Accountability	9/16/2016	15-16	*	*
6400	N/A	School Violence Reduction Program (99-00)	**	**	7/1/2000	7/1/2003
6405	F	School Safety & Violence Prevention, Grades 8-12 (08-09)	8/3/1999	99-00	7/1/2009	7/1/2009
6406	N/A	School Violence: Extended School Day Activities (omitted in 97-98)	**	**	7/1/2000	7/1/2003
6415	N/A	Proposed: Community Policing (Void, See 6330)	3/1/1998	**	7/1/1998	7/1/2001
6420	N/A	School Crime Report (1997)	**	**	11/1/1997	7/1/2001
6430	N/A	Single Gender Academies Pilot Program (99-00)	**	**	7/1/2000	7/1/2003
6500	F	Special Education	**	**	*	*
6501	U	Special Ed: State Local Assistance Grant (17-18)	4/1/2016	15-16	7/1/2018	7/1/2019
6510	F	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	**	**	*	*
6512	F	Special Ed: Mental Health Services (19-20)	8/26/2011	11-12	*	*
6513	U	Special Ed: State Preschool Grant (16-17)	2/24/2014	13-14	7/1/2017	7/1/2020
6515	U	Special Ed: Infant Discretionary Funds	4/13/2007	07-08	*	*
6520	U	Special Ed: Project Workability I LEA	4/13/2007	07-08	*	*
6525	U	Special Ed: Cross-Cultural Assessments (12-13)	4/13/2007	07-08	7/1/2013	7/1/2016
6530	U	Special Ed: Low Incidence Entitlement (12-13)	4/13/2007	07-08	7/1/2013	7/1/2016
6535	U	Special Ed: Personnel Staff Development (12-13)	4/13/2007	07-08	7/1/2013	7/1/2016
6536	F	Special Ed: Dispute Prevention and Dispute Resolution	8/24/2021	21-22	*	*
6537	F	Special Ed: Learning Recovery Support	8/24/2021	21-22	*	*
6540	U	Special Ed: State Staff Development	4/13/2007	07-08	*	*
6545	U	Special Education Local Plan Area (SELPA) Systems Improvement Leads	11/8/2018	18-19	*	*
6546	F	Mental Health-Related Services	10/27/2020	20-21	*	*
6547	F	Special Education Early Intervention Preschool Grant	11/19/2021	21-22	*	*
6550	U	Standardized Account Code Structure (01-02)	**	**	7/1/2002	7/1/2005
6570	U	Targeted Truancy Grant Program (01-02)	**	**	7/1/2002	7/1/2005
6575	U	High Risk Youth and Public Safety Program (06-07)	3/25/1998	97-98	7/1/2009	7/1/2009
6580	N/A	Teacher Reading Instruction Development Program K-3 (99-00)	**	**	7/1/2000	7/1/2003
6585	F	Reading Professional Development Institute (06-07)	6/7/1999	99-00	7/1/2009	7/1/2009
6605	N/A	Tobacco Use Prevention program (95-96)	**	**	11/1/1997	7/1/2001
6610	N/A	Tobacco Use Prevention-Discretionary Chap 278	**	**	11/1/1997	7/1/2001
6650	U	Tobacco-Use Prevention Education: Discretionary District Grants	**	**	*	*
6660	U	Tobacco-Use Prevention Education: Elementary Grades 4-8 (09-10)	**	**	7/1/2010	7/1/2013
6670	U	Tobacco-Use Prevention Education: Grades Nine through Twelve (09-10)	**	**	7/1/2010	7/1/2013
6680	U	Tobacco-Use Prevention Education: COE Administration Grants	**	**	*	*
6685	U	Tobacco Use Prevention Education (Prop. 56): COE Technical Assistance Grants	12/13/2017	17-18	*	*
6690	U	Tobacco-Use Prevention Education: Grades Six Through Twelve	7/1/2009	09-10	*	*
6695	U	Tobacco Use Prevention Education (Prop. 56): Local Assistance	12/13/2017	17-18	*	*
6700	U	Workforce Investment Act (WIA): State Match (06-07)	**	**	7/1/2009	7/1/2009
6701	U	WIA: Regional Coordination (06-07)	4/2/2002	01-02	7/1/2009	7/1/2009
6750	N/A	Demo & Restruct in Public Education-Outreach (98-99)	**	**	7/1/1999	7/1/2002
6755	N/A	Demo & Restruct in Public Education-Local (98-99)	**	**	7/1/1999	7/1/2001
6760	F	Arts and Music Block Grant (08-09)	8/10/2006	06-07	7/1/2009	7/1/2009
6761	F	Art, Music, and Physical Education Supplies and Equipment (08-09)	8/8/2006	06-07	7/1/2009	7/1/2009
6762	F	Arts, Music, and Instructional Materials Discretionary Block Grant	9/14/2022	22-23	*	*
6780	N/A	Health Education: Special Target Projects (97-98)	**	**	7/1/1998	7/1/2002
6781	U	AIDS Education: W/Health Services (06-07)	**	**	7/1/2009	7/1/2009
7005	F	Categorical Programs per Average Daily Attendance (ADA) Allocations (08-09)	**	**	7/1/2009	7/1/2012
7010	U	Agricultural Career Technical Education Incentive	**	**	*	*
7015	U	American Indian Education Centers (06-07)	**	**	7/1/2007	7/1/2010
7018	U	Arts Education Partnership Grants (05-06)	9/30/1998	98-99	7/1/2006	7/1/2009
7020	N/A	Child Nutrition: Breakfast Startup Grants (97-98)	**	**	7/1/1998	7/1/2001
7021	U	Child Nutrition: Linking Education, Activity, & Food (LEAF) (09-10)	4/2/2002	02-03	7/1/2010	7/1/2013
7022	F	California Fresh Start Pilot Program (08-09)	9/27/2005	05-06	7/1/2009	7/1/2009
7023	U	California Fresh Start Pilot Program - Training and Evaluation (08-09)	9/27/2005	05-06	7/1/2009	7/1/2009
7024	U	California-grown Fresh School Meals Grant	8/14/2017	17-18	*	*
7025	N/A	Child Nutrition-Non Prop 98 (97-98)	**	**	7/1/1998	7/1/2001
7026	U	California Instructional School Garden (08-09)	10/3/2006	06-07	7/1/2009	7/1/2009
7027	F	Child Nutrition: COVID State Supplemental Meal Reimbursement	1/27/2021	20-21	*	*
7028	F	Child Nutrition: Kitchen Infrastructure Upgrade Funds	9/21/2021	21-22	*	*

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
7029	F	Child Nutrition: Food Service Staff Training Funds	10/26/2021	**	*	*
7030	N/A	Child Nutrition: Pregnant/Lactating Minors (97-98)	**	**	7/1/1998	7/1/2001
7031	N/A	Child Nutrition: Food Services Mgmt Training (97-98)	**	**	7/1/1998	7/1/2001
7032	F	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	9/14/2022	22-23	*	*
7033	F	Child Nutrition: School Food Best Practices Apportionment	1/17/2023	22-23	*	*
7035	U	Desegregation: Court Ordered (01-02)	**	**	7/1/2002	7/1/2005
7040	U	Desegregation: Voluntary (01-02)	**	**	7/1/2002	7/1/2005
7045	F	Targeted Instructional Improvement Grants Program (TIIG) (09-10)	**	**	7/1/2010	7/1/2010
7050	U	Demonstration Programs in Intensive Instruction (03-04)	**	**	7/1/2004	7/1/2007
7055	F	CA High School Exit Examination Intensive Instruction and Services (09-10)	9/16/2005	05-06	7/1/2010	7/1/2010
7056	F	California High School Exit Exam Individualized Materials (09-10)	11/7/2006	06-07	7/1/2010	7/1/2010
7060	U	Dropout Prevention: Educational Clinics (06-07)	**	**	7/1/2009	7/1/2009
7065	U	Dropout Prevention: Implementation Model (06-07)	**	**	7/1/2009	7/1/2009
7070	U	Dropout Prevention: Alternative Work Centers (06-07)	**	**	7/1/2009	7/1/2009
7075	U	Dropout Prevention: Motivation/Maintenance (06-07)	**	**	7/1/2009	7/1/2009
7080	F	Supplemental School Counseling Program (08-09)	7/7/2006	06-07	7/1/2009	7/1/2009
7085	F	Learning Communities for School Success Program	5/17/2017	17-18	*	*
7090	F	Economic Impact Aid (EIA): State Compensatory Education (SCE) (12-13)	**	**	7/1/2013	7/1/2016
7091	F	Economic Impact Aid: Limited English Proficiency (LEP) (12-13)	**	**	7/1/2013	7/1/2016
7100	U	Education Technology: Digital High School (08-09)	**	**	7/1/2009	7/1/2009
7101	F	Education Technology: Digital High School Staff Development and Support (08-09)	10/29/1999	99-00	7/1/2009	7/1/2009
7105	U	Education Technology: High Tech High Schools (06-07)	2/14/2002	01-02	7/1/2009	7/1/2009
7110	U	Education Technology: California Technology Assistance Project (CTAPS), Statewide Education Technology Services (SETS), & Supplementary Grants (08-09)	**	**	7/1/2009	7/1/2009
7115	N/A	Education Technology: California Technical Centers (97-98)	**	**	7/1/1998	7/1/2001
7120	F	Education Technology: Staff Development (08-09)	**	**	7/1/2009	7/1/2009
7121	F	Distance Learning California Advanced Services Fund	7/15/2020	19-20	*	*
7124	U	Broadband Infrastructure Improvement Grant (BIIG)	4/7/2015	14-15	*	*
7125	U	Education Technology: Institute for Computer Technology (06-07)	**	**	7/1/2009	7/1/2009
7126	U	California K-12 High Speed Network	9/10/2004	04-05	*	*
7127	U	Education Technology Grant for High Schools: Assembly Bill (AB) 2882 On-line Advanced Placement & Instructional Computers	8/1/2000	00-01	7/1/2005	7/1/2008
7128	U	Roof Replacement: Office Public School Construction (OPSC)(99-00)	6/15/1998	97-98	7/1/2000	7/1/2003
7129	N/A	Ed Tech: OPSC Wiring Grant (99-00)	**	**	7/1/2000	7/1/2003
7130	U	Early Intervention for School Success (EISS) (06-07)	**	**	7/1/2009	7/1/2009
7135	U	Environmental Education	**	**	*	*
7140	F	Gifted & Talented Education (GATE) (08-09)	**	**	7/1/2009	7/1/2009
7145	N/A	Proposed, Vetoed: Academic Summer School	3/1/1998	**	7/1/1998	7/1/2001
7150	N/A	Instructional Materials: Core Reading K-3 (99-00)	**	**	7/1/2000	7/1/2003
7155	F	Instructional Materials: Grades K-8 (Includes Disaster funding and Fast Growth) (09-10)	**	**	7/1/2010	7/1/2010
7156	F	Instructional Materials Realignment (IMFRP) (AB 1781) (09-10)	10/16/2002	02-03	7/1/2010	7/1/2010
7157	F	Instructional Materials: English Language Learners (09-10)	11/5/2004	04-05	7/1/2010	7/1/2010
7158	F	Instructional Materials - Williams Case (09-10)	11/5/2004	04-05	7/1/2010	7/1/2010
7160	F	Instructional Materials: Grades 9-12 (09-10)	**	**	7/1/2010	7/1/2010
7165	N/A	Instructional Materials: Fast Growth (97-98)	**	**	7/1/1998	7/1/2001
7170	F	Instructional Materials: Braille & Large Print (09-10)	**	**	7/1/2010	7/1/2010
7180	F	Instructional Materials: Standards-Based (03-04)	9/15/1998	98-99	7/1/2004	7/1/2007
7185	N/A	Science Laboratory Materials Fund (one-time) (99-00)	9/15/1998	98-99	7/1/2000	7/1/2003
7186	N/A	Instructional Materials/Staff Buyout (one-time per pupil block grant) (99-00)	8/3/1999	99-00	7/1/2002	7/1/2005
7200	F	Miller Unruh Reading Program (08-09)	8/13/1999	**	7/1/2009	7/1/2009
7210	U	American Indian Early Childhood Education	8/13/1999	**	*	*
7220	U	Partnership Academies Program	8/13/1999	**	*	*
7221	N/A	Partnership Academies: Nonfunded (99-00)	**	**	7/1/2000	7/1/2003
7225	U	Partnership Academies: New Program Grants (05-06)	8/13/1999	**	7/1/2006	7/1/2009
7227	U	Information Technology Career Academy Grant (06-07)	4/24/2002	01-02	7/1/2009	7/1/2009
7230	F	Transportation: Home to School (12-13)	**	**	7/1/2013	7/1/2016
7235	U	Transportation: Bus Replacement (12-13)	**	**	7/1/2013	7/1/2016
7236	F	School Bus Emissions Reduction Funds	8/13/2001	01-02	*	*
7240	F	Transportation: Special Education (SH/OH) Education Code sections 41850-41851.2 (12-13)	**	**	7/1/2013	7/1/2016
7250	F	School-Based Coordination Program (SBCP) (12-13)	**	**	7/1/2013	7/1/2016

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
7255	U	Immediate Intervention/Underperforming Schools Program (08-09)	8/3/1999	99-00	7/1/2009	7/1/2009
7256	U	Immediate Intervention/Underperforming Schools Program (II/USP): SAIT Corrective Action Grant (08-09)	6/10/2003	02-03	7/1/2009	7/1/2009
7258	U	High Priority Schools Grants Program (08-09)	11/5/2001	01-02	7/1/2009	7/1/2009
7259	U	High School Pupil Success Act (HSPSA) (09-10)	8/13/2003	03-04	7/1/2010	7/1/2013
7260	U	School Improvement Program (SIP) (06-07)	**	**	7/1/2009	7/1/2009
7265	U	(Optional) School Improvement Program: (06-07)	**	**	7/1/2009	7/1/2009
7268	U	High Priority Schools: SAIT and Corrective Action (08-09)	2/9/2006	05-06	7/1/2009	7/1/2009
7270	U	Staff Development: Mentor Teacher Program (00-01)	**	**	7/1/2001	7/1/2004
7271	F	California Peer Assistance & Review Program for Teachers (CPARP) (08-09)	7/1/1999	99-00	7/1/2009	7/1/2009
7274	U	Advanced Placement Challenge Grant (05-06)	8/1/2000	00-01	7/1/2006	7/1/2009
7275	U	Staff Development: Bilingual Teacher Training (BTTP) (08-09)	**	**	7/1/2009	7/1/2009
7276	F	Certificated Staff Mentoring Program (08-09)	11/7/2006	06-07	7/1/2009	7/1/2009
7280	U	Staff Development: Beginning Teacher Support & Assessment Study (BTSA) (06-07)	**	**	7/1/2009	7/1/2009
7282	U	Staff Development: High School Coaching Training (08-09)	12/10/1998	98-99	7/1/2009	7/1/2009
7285	U	Staff Development: Intl Studies Project (00-01)	**	**	7/1/2001	7/1/2004
7286	F	International Baccalaureate (IB) Program: Staff Development & Startup (08-09)	2/5/1999	98-99	7/1/2009	7/1/2009
7290	N/A	Staff Development: Geography Ed Alliance (97-98)	**	**	7/1/1998	7/1/2001
7292	U	Staff Development: Standards-Based Math, Grades 4-12 (04-05)	9/15/1998	98-99	7/1/2005	7/1/2008
7293	U	Staff Development: Mathematics Teacher Partnership Pilot (08-09)	9/20/2006	06-07	7/1/2009	7/1/2009
7294	F	Staff Development: Mathematics & Reading (AB 466) (08-09)	11/8/2001	01-02	7/1/2009	7/1/2009
7295	U	Staff Development: Reading Services for Blind Teachers (08-09)	**	**	7/1/2009	7/1/2009
7296	F	Staff Development: English Learner Professional Development (08-09)	8/29/2008	08-09	7/1/2009	7/1/2009
7300	N/A	Staff Development: Regional (97-98)	**	**	7/1/1998	7/1/2001
7305	U	Staff Development: Resource Agencies & Consortia (03-04)	**	**	7/1/2004	7/1/2007
7310	N/A	Staff Development: Special Subject Matter (97-98)	**	**	7/1/1998	7/1/2001
7311	F	Classified School Employee Professional Development Block Grant	11/8/2018	18-19	*	*
7315	F	Staff Development: School Development Plans (SB 1882) (02-03)	**	**	7/1/2003	7/1/2006
7320	U	Staff Development: Administrator Training & Evaluation (08-09)	**	**	7/1/2009	7/1/2009
7325	F	Staff Development: Administrator Training (08-09)	2/14/2002	01-02	7/1/2009	7/1/2009
7330	N/A	Staff Development: Intersegmental Programs (97-98)	**	**	7/1/1998	7/1/2001
7335	U	Staff Development: Intersegmental College Readiness (06-07)	**	**	7/1/2009	7/1/2009
7336	U	College Prep Partnership: College Entr Exams Prep Course (03-04)	2/9/1999	98-99	7/1/2004	7/1/2007
7337	F	Academic Improvement & Achievement: Regional Partnerships (08-09)	2/11/1999	98-99	7/1/2009	7/1/2009
7338	F	College Readiness Block Grant	8/2/2016	16-17	*	*
7339	F	Dual Enrollment Opportunities	1/17/2023	22-23	*	*
7340	U	Staff Development: Intersegmental Advancement via Individual Determination (AVID) (12-13)	**	**	7/1/2013	7/1/2016
7345	U	Staff Development: Intersegmental Teacher Education Institutes (CTEI) (06-07)	**	**	7/1/2009	7/1/2009
7350	N/A	Staff Development: Interseg Cal Student Opportunity and Access Program (SOAP) (97-98)	**	**	7/1/1998	7/1/2001
7352	F	AB 615 Categorical Flexibility: School Impr and Staff Dev Cluster (14-15)	1/22/2001	00-01	7/1/2015	7/1/2015
7353	F	AB 615 Categorical Flexibility: Alternative & Compensatory Cluster (14-15)	1/22/2001	00-01	7/1/2015	7/1/2015
7354	F	AB 615 Categorical Flexibility: School District Improvement Cluster (14-15)	1/22/2001	00-01	7/1/2015	7/1/2015
7355	U	Intersegmental Bilingual Teachers Recruitment (98-99)	**	**	7/1/1999	7/1/2002
7360	U	Student Organizations Vocational Education (08-09)	**	**	7/1/2009	7/1/2009
7365	U	Supplementary Programs: Foster Youth	**	**	*	*
7366	U	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	2/5/1999	98-99	*	*
7367	U	Supplementary Programs: Foster Youth Services Juvenile Detention (10-11)	10/4/2006	06-07	7/1/2011	7/1/2014
7368	U	Direct Services for Foster Youth	8/16/2021	21-22	*	*
7370	U	Supplementary Programs-Specialized Secondary	**	**	*	*
7375	F	Tenth Grade Counseling (08-09)	**	**	7/1/2009	7/1/2009
7380	U	Year-Round Education (YRE): Implementation Grants (05-06)	8/3/1999	98-99	7/1/2006	7/1/2009
7385	F	County Oversight - Williams Case (08-09)	12/14/2004	04-05	7/1/2009	7/1/2009
7386	U	Fiscal Solvency Plans (13-14)	12/1/2006	06-07	7/1/2014	7/1/2017
7388	F	SB 117 COVID-19 LEA Response Funds.	3/19/2020	19-20	*	*
7390	F	Pupil Retention Block Grant (08-09)	1/27/2005	05-06	7/1/2009	7/1/2009
7391	U	School Safety Consolidated Competitive Grant (11-12)	1/27/2005	05-06	7/1/2012	7/1/2015
7392	F	Teacher Credentialing Block Grant (08-09)	1/27/2005	05-06	7/1/2009	7/1/2009

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
7393	F	Professional Development Block Grant (08-09)	1/27/2005	05-06	7/1/2009	7/1/2009
7394	F	Targeted Instructional Improvement Block Grant (08-09)	1/27/2005	05-06	7/1/2009	7/1/2009
7395	F	School and Library Improvement Block Grant (08-09)	1/27/2005	05-06	7/1/2009	7/1/2009
7396	F	Discretionary Block Grant - School Site (08-09)	8/8/2006	06-07	7/1/2009	7/1/2009
7397	F	Discretionary Block Grant - School District (08-09)	8/9/2006	06-07	7/1/2009	7/1/2009
7398	F	Instructional Materials, Library Materials and Education Technology (08-09)	8/9/2006	06-07	7/1/2009	7/1/2009
7400	F	Quality Education Investment Act (18-19)	3/26/2007	07-08	7/1/2020	7/1/2020
7405	F	Common Core Standards Implementation (14-15)	7/31/2013	12-13	7/1/2015	7/1/2018
7410	F	Student Friendly Services	9/8/2015	15-16	*	*
7411	F	Online Educational Resources (Student Friendly Services)	8/14/2017	17-18	*	*
7412	F	A-G Completion Grant: A-G Access/Success Grant	10/26/2021	**	*	*
7413	F	A-G Completion Grant: A-G Learning Loss Mitigation Grant	10/26/2021	**	*	*
7415	F	Classified School Employee Summer Assistance Program	10/23/2018	19-20	*	*
7420	F	State Learning Loss Mitigation Funds	7/13/2020	19-20	7/1/2022	7/1/2025
7422	U	In-Person Instruction (IPI) Grant	4/5/2021	20-21	*	*
7425	F	Expanded Learning Opportunities (ELO) Grant	4/5/2021	20-21	*	*
7426	F	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	4/5/2021	20-21	*	*
7428	F	County Safe Schools for All	6/9/2021	20-21	*	*
7430	F	COVID Mitigation for Counties	10/4/2021	**	*	*
7431	F	COVID-19 Supplemental Funding for ROCPs	9/24/2021	**	*	*
7435	F	Learning Recovery Emergency Block Grant	9/14/2022	22-23	*	*
7505	U	Geographic Lead Agency Program	11/8/2018	18-19	*	*
7510	F	Low-Performing Students Block Grant	11/8/2018	18-19	*	*
7690	U	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	6/19/2015	14-15	*	*
7700	F	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	12/9/2019	19-20	*	*
7710	F	State School Facilities Projects	4/15/2003	02-03	*	*
7701-7799	F	(Optional) OPSC School Facility Funding - optional range for project ID	4/15/2003	02-03	*	*
7800-7999	N/A	Other State: Locally defined	**	**	*	*
7810	U/F	Other Restricted State	**	**	*	*
8000-9999	N/A	Local Restricted Resources	**	**	*	*
8100	F	Routine Repair & Maintenance (RRRMF: Education Code Section 17014)	**	**	*	*
8150	F	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2/9/1999	98-99	*	*
8210	F	Student Activity Funds	1/17/2020	19-20	*	*
9000-9999	N/A	Other Local: Locally defined	**	**	*	*
9010	U/F	Other Restricted Local	**	**	*	*

SECTION 3

**Appendices from the
California School Accounting Manual
(CSAM)**

Appendix A Analysis of Salaries

These lists provide guidance to LEAs on the object and function combinations that may be used for various job positions. They are not intended to be all-inclusive; rather, they are a representative sample on which LEAs can expand. Optional functions, where shown, are in *italics*.

Object 1100 – Teachers

Function	Position Title
1190	Teacher, Adaptive Physical Education
1000	Teacher, Assistant (credentialed)
1000	Teacher, Coach, P.E. (credentialed)
1120	Teacher, Resource Specialist
1190	Teacher, Speech
1000	Teachers, Student (permit)
1000	Teacher, Substitute
1000	Teacher, Tutor (credentialed)
1000	Certificated Playground Supervisor
4000	Stipend to Teacher for Extracurricular Activities

Object 1200 – Certificated Pupil Support

Function	Position Title
2420	Librarian
3110	Counselor, Pupil/Parent
3120	Psychologist
3130	Child Welfare/Attendance (SARB)
3130	Social Worker
3140	Nurse
3140	Dental Hygienist (credentialed)
3140	Dentist (credentialed)
3150	Audiologist (credentialed)

Object 1300 – Certificated Supervisors and Administrators

Function	Position Title
2700	Dean
2700	Dean, Assistant

Appendix A Analysis of Salaries

Function	Position Title
2700	Principal
2700	Principal, Assistant
2700	Registrar (credentialed)
2700	Vice Principal
Various	Coordinator
Various	Director
Various	Specialist
Various	Supervisor
2100	Superintendent, Assistant, Instruction
7100	Superintendent (credentialed)
7200	Superintendent, Assistant, Finance (if credential is required)
2700	Stipend to Teacher for Academic Department Chair

Object 1900 – Other Certificated

Function	Position Title
2100	Program Specialist, Special Education
2100	Program Specialist, Other
2100/2140	Mentor Teacher Stipend
2490	Resource Specialist–Not Classroom
5000/5400	Civic Center Employees (credentialed) (<i>Education Code</i> Section 38130 et seq.)

Object 2100 – Instructional Aides

Function	Position Title
1000	Bilingual Teacher Aide
1000	Classroom Teacher Aide
1000, 1130	Tutor (not credentialed)
1130	Special Education Classroom Interpreter
1000	Teacher Aide Substitute
1190	Orientation and Mobility Therapist (not credentialed)
4000	Coach, Classified (after school)

Appendix A Analysis of Salaries

Object 2200 – Classified Support

Function	Position Title
2420	Media Aide
2420	Library Aide
2420	Computer Lab Technician
3110	Career Center Assistant
3120	Psychologist (classified)
3150	Audiologist (classified)
3150	Audiometrist (classified)
3140	Health Aide
3600	Bus Driver
3600	Bus Mechanic
3700	Cook
3700	Nutritionist
2420	Instruction-related Data Processing Computer Operator
7200	Centralized Data Processing Computer Operator
7500	Warehouse Worker
8100	Custodian
8100	Delivery Person
8100	Gardener
8100	Maintenance Worker
8100/8300	Guard
4000/4100	Stagehand
3130	Truancy Officer
4000/4100	Student Employee for Ancillary Events
8100/8300	Crossing Guard
2490/2495/ 5000	Child Care Personnel (noninstructional)
Various	Interpreter

Appendix A Analysis of Salaries

Object 2300 – Classified Supervisors and Administrators

Function	Position Title
2700	Site Administrator
7100	Governing Board Member
7100	Superintendent (not credentialed)
7200	Accountant, Chief
7200	Business Manager
7200	Controller
7200	Assistant Superintendent, Finance
7200	Personnel Commission Member
7200	Purchasing Director/Manager
Various	Coordinator of _____
Various	Director of _____
Various	Supervisor of _____

Object 2400 – Clerical, Technical, and Office Staff

Function	Position Title
7200	Accountant
7200	Bookkeeper
7200	Buyer (LEA-wide purchasing)
7200	Duplicating Machine Operator
7700	Computer Operator (centralized data processing)
7700	Programmer or Analyst (centralized data processing)
2420	Computer Services Technician (instruction-related)
7700	Computer Services Technician (centralized data processing)
2700/7200	Attendance Clerk
Various	Clerk
Various	Secretary

Appendix A Analysis of Salaries

Object 2900 – Other Classified

Function	Position Title
1000	Students (instructional purposes only)
1000	Noon Duty Personnel
5000/5400	Civic Center Aides
8500	Building Inspectors

Appendix A Analysis of Salaries

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Appendix B Normal Balances of Balance Sheet Accounts

Chart of Accounts

Object Code		Normal Balance
	Assets	
9110	Cash in County Treasury	Dr
9111	Fair Value Adjustment to Cash in County Treasury	Dr
9120	Cash in Bank(s)	Dr
9130	Revolving Cash Account	Dr
9135	Cash with a Fiscal Agent/Trustee	Dr
9140	Cash Collections Awaiting Deposit	Dr
9150	Investments	Dr
9200	Accounts Receivable	Dr
9290	Due from Grantor Governments	Dr
9310	Due from Other Funds	Dr
9320	Stores	Dr
9330	Prepaid Expenditures (Expenses)	Dr
9340	Other Current Assets	Dr
9410	Land	Dr
9420	Land Improvements	Dr
9425*	Accumulated Depreciation—Land Improvements	Dr
9430	Buildings	Dr
9435*	Accumulated Depreciation—Buildings	Dr
9440	Equipment	Dr
9445*	Accumulated Depreciation—Equipment	Dr
9450	Work in Progress	Dr
	Deferred Outflows of Resources	
9490	Deferred Outflows of Resources	Dr

*Accumulated depreciation accounts are contra-asset accounts that reduce the carrying value of the capital assets to which they relate. Accumulated depreciation accounts may technically be reported either as debit accounts with negative balances or as credit accounts with positive balances. For clarity of presentation and consistency of LEA data statewide, accumulated depreciation accounts shall be reported as debit accounts with their credit balances displayed as negatives.

Appendix B Normal Balance of Balance Sheet Accounts

Object Code		Normal Balance
	Liabilities	
9500	Accounts Payable (Current Liabilities)	Cr
9590	Due to Grantor Governments	Cr
9610	Due to Other Funds	Cr
9620	Due to Student Groups/Other Agencies	Cr
9640	Current Loans	Cr
9650	Unearned Revenue	Cr
9661	General Obligation Bonds Payable	Cr
9662	State School Building Loans Payable	Cr
9664	Net OPEB Obligation	Cr
9665	Compensated Absences Payable	Cr
9666	Certificates of Participation (COPs) Payable	Cr
9667	Capital Leases Payable	Cr
9668	Lease Revenue Bonds Payable	Cr
9669	Other General Long-Term Debt	Cr
	Deferred Inflows of Resources	
9690	Deferred Inflows of Resources	Cr
	Fund Balance	
9711	Nonspendable Revolving Cash	Cr
9712	Nonspendable Stores	Cr
9713	Nonspendable Prepaid Items	Cr
9719	All Other Nonspendable Assets	Cr
9720	<i>Reserve for Encumbrances</i>	Cr
9740	Restricted Balance	Cr
9750	Stabilization Arrangements	Cr
9760	Other Commitments	Cr
9780	Other Assignments	Cr
9789	Reserve for Economic Uncertainties	Cr
9790	Unassigned/Unappropriated/Unrestricted Net Position	Cr
9791	Beginning Fund Balance	Cr
9793	Audit Adjustments	Cr
9795	Other Restatements	Cr
9796	Net Investment in Capital Assets	Cr
9797	Restricted Net Position	Cr

Appendix B Normal Balance of Balance Sheet Accounts

Object Code	Budgetary Accounts (These accounts are not reported to CDE.)	Normal Balance
9810	Estimated Revenue	Dr
9815	Estimated Other Financing Sources	Dr
9820	Appropriations	Cr
9825	Estimated Other Financing Uses	Cr
9830	Encumbrances	Dr
Object Code	Control Accounts (These accounts are not reported to CDE.)	Normal Balance
9840	Revenue	Cr
9845	Other Financing Sources	Cr
9850	Expenditures	Dr
9855	Other Financing Uses	Dr
Object Code	Nonoperating Accounts (These accounts are not reported to CDE.)	Normal Balance
9910	Suspense Clearing	Dr, Cr

Appendix B Normal Balance of Balance Sheet Accounts

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Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The following pages provide a cross-reference between the standardized account code structure in this manual and the federal accounting manual, *Financial Accounting for Local and State School Systems*, commonly referred to as the “Federal Handbook.”

Criteria for Items of Information

Federal Handbook	Standardized Account Code Structure
<p>The following basic criteria were used in selecting items and classifications for inclusion:</p> <ol style="list-style-type: none"> 1. The items, accounts, and categories of information should provide the basic framework fundamental to a comprehensive financial management system. 2. The guidelines should serve all sizes and types of LEAs. 3. The categories of accounts should be both contractible and expandable, enabling all LEAs to adapt them to support various financial management information systems. 4. Data elements should be additive into needed categories for purposes of reporting and comparing at the local, state, and federal levels. 5. The guidelines should conform to generally accepted governmental accounting principles. 6. The guidelines should include the categories necessary to provide full disclosure of financial information. 7. The categories included should provide an adequate audit trail. 	<p>The standardized account code structure is a logical, well-organized structure that:</p> <ul style="list-style-type: none"> • Contains all fields and accounts necessary for LEAs to run a financial management system • Is appropriate for different sizes and types of school districts • Uses optional accounts and ranges and allows for the addition of nonmandated fields • Allows data collection at a detailed or general level; allows summary of data from minor accounts to major accounts • Conforms to generally accepted accounting principles (GAAP) • Provides full disclosure by using the minimum account fields and capturing a comprehensive data set related to each revenue and expenditure • Provides an adequate audit trail

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Conformance with Generally Accepted Accounting Principles

Federal Handbook	Standardized Account Code Structure
<p>For LEAs, adherence to GAAP implies that their financial reports contain the same types of financial statements for the same categories and types of funds and account groups. Such conformity will enhance the comparability of LEA financial reporting.</p>	<p>The structure provides all LEAs with a common set of fields and accounts that can be used to generate financial reports. The object field is used to collect data for financial statements, and the resource field is used to collect data for categorical reporting requirements.</p>

Basic Philosophy of Financial Accounting

Federal Handbook	Standardized Account Code Structure
<ol style="list-style-type: none"> 1. The chart of accounts encourages full disclosure of the financial position of the LEA. 2. Comprehensiveness of financial reporting is encouraged. 3. Simplified reporting is encouraged. 4. Financial reporting emphasizes the results of LEA operations more than the resources applied. 5. The account classification system is flexible; it meets the needs of both small and large LEAs while retaining comparability of reporting data. 6. The classification of accounts and the recommended reporting structure remain in accordance with generally accepted accounting principles. 	<p>The basic philosophy of financial accounting closely resembles the “Criteria for Items of Information” (presented on page C-1). The standardized account code structure meets these criteria. In addition, the structure focuses on results, particularly in the goal field. The logical flow of the structure assists nontechnical users in understanding how revenues and expenditures are classified. The number of mandated fields has been kept to a minimum to simplify the structure.</p>

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Suggested Criteria for Statewide System

Adapting State Reporting Requirements

Federal Handbook	Standardized Account Code Structure
<p>As soon as the state handbook is developed, the state educational agency (SEA) should redesign the state’s reports based upon that handbook. Its requirements probably will not be implemented for another year or two, but the formats are needed for training LEAs.</p>	<p>The structure can be used to generate reports as a by-product of the system through data downloads. CDE plans to eliminate unnecessary reports and forms and to collect financial information electronically.</p>

Comparability

Federal Handbook	Standardized Account Code Structure
<p>To achieve financial comparability, LEAs, SEAs, and the federal agencies concerned with education must be prepared to use the minimum account classifications included here. This comparability should provide assistance to LEAs, state and federal administrators, legislators, LEA boards of education, and the general public in understanding where the funds come from and how they are used.</p>	<p>The structure uses the minimum account classifications and provides comparability across LEAs. Administrators using the structure can create reports that:</p> <ul style="list-style-type: none"> • Fulfill categorical requirements. • Show goals or purposes of the LEA. • Track funding by source. • Track funding by use.

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The Financial Accounting Account Classification Structure

Federal Handbook	Standardized Account Code Structure
<p>The dimensions applicable to each type of transaction are:</p> <ul style="list-style-type: none"> • Revenues <ul style="list-style-type: none"> ○ Fund ○ Revenue Account ○ Source ○ Project/Reporting • Expenditures <ul style="list-style-type: none"> ○ Fund ○ Program ○ Function ○ Object ○ Project/Reporting ○ Level of Instruction ○ Operational Unit ○ Subject Matter ○ Job Classification • Balance Sheet <ul style="list-style-type: none"> ○ Fund ○ Balance Sheet 	<p>The structure utilizes the following account fields:</p> <ul style="list-style-type: none"> • Fund • Resource • Goal • Function (Activity) • Object • School <p>The object field contains accounts for the revenue, expenditure, and balance sheet dimensions.</p>

Appendix D Function Codes for Common Activities

The following table lists many common activities and the function code(s) typically associated with each. Optional codes are *italicized*. The activities shown are intended as a guide rather than as a definitive list. It is important to be familiar with the function descriptions in Procedure 325 to ensure proper use of function codes.

Description	Typical Function(s)
Accounting—Agency-wide	7200
Accounting—Administration of Instructional Special Projects	2100/2150
Adaptive Physical Education—Special Education	1190
Administration of Instruction	2100
Administration of Instructional Special Projects	2100/2150
Administrative Activities—Agency-wide	7100 or 7200
Administrative Unit (AU) of a Multidistrict SELPA	2200
Alarm Systems	8100/8300
Ancillary Services	4000
Appraisal Services—Students	3110
Assistant Principal	2700
Assistant Superintendent—Agency-wide	7100/7150
Assistant Superintendent—Business	7200
Assistant Superintendent—Instruction	2100
Assistive Services—Special Education	1190
Assistive Technology—Special Education	1130
Athletics—School-Sponsored (e.g., competition between schools)	4000/4200
Attendance Reporting—Agency-wide	7200
Attendance Reporting—School Level	2700
Attendance Services—Improve Student Attendance	3130
Attendance Truancy Officer	3130
Audiology Services	3150
Audit—Annual Independent (subject to Single Audit Act)	7190
Audit—Annual Independent (not subject to Single Audit Act)	7191
Audit—Bond (Required as a Condition of Issuing Bonds)	8500
Audit—Program Performance or Monitoring	2100/2150
Auditing—Internal	7200/7370
Auditors—External	7190 or 7191
Board of Education	7100/7110
Books—Materially expand library or stock new library	8500
Books and Other Reference Materials	Function of area requesting the purchase
Braille Services—Special Education	1130
Budget Monitoring—Program Specific (instruction-related)	2100/2150
Budgeting—Agency-wide	7200

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Buildings and Improvements of Buildings	8500
Bus Driver Training and Certification	3600
Bus Driver	3600
Bus Maintenance Personnel	3600
Career Counseling	3110
Career Technical Education Training—Special Education	1190
Chief Business or Financial Officer	7200
Chief Executive Officer	7100/7150
Child Care—Community Services (e.g., day care center to assist working parents)	5000
Child Care—Short- Term (e.g., during parents' participation in school activities or meetings)	2490/2495
Child Development—Preschool	1000
Co-curricular Activities—School-Sponsored (e.g., band, chorus, choir, speech)	4000/4100
Communications—Telephone lines, fax lines, cell phones	2700 or 7200 (refer to Object 5900)
Communications—Agency-wide data processing (e.g., connectivity to county data processing systems)	7700
Communications—Instruction related (e.g., Internet access, cable television)	1000, 2420, or 2700 (refer to Object 5900)
Community Relations	7100/7150
Community Services	5000
Community Services—Custodian (paid overtime or extra time for services performed entirely as a result of community services)	5000
Computer-assisted Instruction—Classroom, school networks, computer labs	1000 or 2420
Conference Fees—Staff Development	Normally employee's function
Counseling Services	3110
Credential Services	7200/7430
Curriculum Development	2100/2130
Curriculum Improvement	2100
Custodian	8100/8200
Custodian—Community Services (paid overtime or extra time for services performed entirely as a result of community services)	5000
Data Processing—Centralized (e.g., computer facility management, systems development, agency-wide attendance applications, fiscal systems)	7700
Data Processing—Classroom- or Instruction-Related (if accumulated in Function 7700, must be transferred using Objects 5710/5750)	1000 or 2420
Dental Services to Students	3140
Department Chairperson	2700

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Depreciation of capital assets (accrual-basis financial statements only)	Function that utilizes the asset
Deputy Superintendent—Agency-wide	7100/7150
Director of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Duplicating—Instructional Materials	1000–1999
Duplicating—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.
Duplicating, Printing, Publishing—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Education Technological Services—Special Education	1190
Educational Television Instructional Programs	2420
Election Costs	7100/7110
Evaluate School Staff Members	2700
Field Trip Transportation (may be accumulated in Function 3600, then transferred using Objects 5710/5750)	1000–1999
Fiscal Services—Agency-wide	7200
Food—Instruction Related (e.g., cooking class supplies, instructional rewards)	1000–1999
Food Services to Students	3700
Graduation Expenses	2700
Grant Procurement	7100/7150
Guidance Services	3110
Hall Monitoring	8100/8300
Health Services	3140
Hearing Screening	3140
Hearing Services (e.g., loss, function, impaired hearing)	3150
Home and Hospital Instruction—Regular Education	1000
Home and Hospital Instruction—Special Education	1130
Human Resources (e.g., recruitment, credential services, agency-wide training for noninstructional staff)	7200/7400
Information Dissemination to Students (e.g., educational, occupational, personal, and social)	3110
In-house Instructional Staff Development	2100/2140
Instruction—Home and Hospital	1000 or 1130
Instruction—Special Education	1100–1199
Instruction—Teachers in the classroom and via alternative media (e.g., computer, television, correspondence, radio)	1000
Instructional Administration	2100
Instructional Administration—Special Projects (typically funded from a specific resource and requires project budget and audit)	2100/2150
Instructional Aide—Regular Education	1000

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Instructional Aide—Special Education	1110–1130
Instructional Staff Development—In-house	2100/2140
Instructional Library	2420
Instructional Materials—Guidance of Teachers	2100
Instructional Media	2420
Instructional Programs—Selecting, preparing, and making available to instructional staff television or computer-assisted services	2420
Instructional Research	2100/2120
Instructional Supervision	2100/2110
Instructional Technology	2420
Insurance—Buses	3600
Insurance—Driver Training Vehicle Insurance	1000
Insurance—Food Service Vehicles	3700
Insurance—General property and liability not covered elsewhere	7200
Insurance—Pupil	1000
Interpreter Services—Special Education	1130
Language and Speech—Special Education	1190
Language Disorders—Assess	3150
Language Services	3150
Legal – General Legal Counsel (e.g., interpret laws and statutes, general liability)	7100/7110
Legal – Directly Identifiable with administration of an Instructional Program or with a Capital Project	2100, 8500
Medical Services to Students	3140
Negotiations (Contractual) and Staff Relations	7100/7120
Network Manager—Noninstructional Networks	7700
News Media—Dissemination of Educational Public Information	7100/7180
Nonpublic Agencies/Schools (NPA/S)—Special Education	1180
Noon-duty Personnel	1000
Nursing Services	3140
Orientation and Mobility Instruction—Special Education	1190
Other Specialized Instructional Services—Special Education	1190
Parent Counseling—Special Education	3110
Parent Participation—School Activities	2490/2495
Parent–Teacher Association (PTA) Meetings	5000
Payroll Services	7200/7340
Personnel Services	7200/7400
Photocopying—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Photocopying—Instructional Materials	1000–1999

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Photocopying—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.
Placement Services—Students	3110
Plant Maintenance (e.g., repairing, restoring, renovating school property)	8100/8110
Plant Operations (e.g., heating, lighting, power, grounds keeping, housekeeping)	8100/8200
Police Activities for School Functions	8100/8300
Policy Administration—Agency-wide	7100 or 7200
Principal	2700
Printing, Publishing, and Duplicating—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Printing, Publishing, and Duplicating—Instructional Materials	1000–1999
Program Manager—Instruction Related	2100
Psychological Services	3120
Public Information	7100/7180
Public Relations	7100/7150
Purchasing—Activities to purchase supplies, furniture, equipment	7200/7530
Recreation Program—Community	5000
Renovating School Property	8100/8110
Repairing and Restoring School Property	8100/8110
Retiree Benefits (Allocate in proportion to total salaries or total full-time-equivalent positions in all activities as described in Objects 3701/3702, or direct-charge as described in Objects 3751/3752)	Various functions
Salary Stipend—Staff Development	Normally, employee's function
Scholarship Payments	5000
School Activities—Coordination	2700
School Administration	2700
School Records—Supervise and Maintain	2700
School-Sponsored Athletics (e.g., competition between schools)	4000/4200
School-Sponsored Co-curricular Activities	4000/4100
Secretary—School	2700
Secretary—Superintendent or Governing Board	7100
Security	8100/8300
Sign Language Service—Special Education	1190
Social Work Services	3130
Special Education—Adaptive Physical Education	1190
Special Education—Assistive Services	1190
Special Education—Assistive Technology	1130
Special Education—Braille Services	1130
Special Education—Career Technical Education Training	1190

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Special Education—Education Technological Services	1190
Special Education—Home and Hospital Instruction	1130
Special Education—Instructional Aides	1130
Special Education—Interpreter Services	1130
Special Education—Language and Speech	1190
Special Education—Nonpublic Agencies/Schools (NPA/S)	1180
Special Education—Orientation and Mobility Instruction	1190
Special Education—Other Specialized Instructional Services	1190
Special Education—Resource Specialist Instruction	1120
Special Education—Separate Classes	1110
Special Education—Sign Language Service	1190
Special Education—Supplemental aids and services in regular classrooms	1130
Special Education—Transportation (specialized services specified in IEP)	3600
Special Education—Vision Services	1190
Special Education Instruction	1100–1199
Special Project—Instructional Administration (typically funded from a specific resource and requires project budget and audit)	2100/2150
Special Project—Support Staff for Instructional Administration (includes administrative services beyond general level provided by the business office)	2100/2150
Speech Disorders—Assess	3150
Speech Pathology	3150
Staff Development and Training—Conference Fees	Normally, employee's function
Staff Development and Training—Instructional (e.g., techniques of instruction, how children learn)	2100
Staff Development and Training—Noninstructional Staff (developing agency-wide programs not related to instructional staff or programs)	7200/7400
Staff Development and Training—Salary Stipend	Normally, employee's function
Staff Development Consultant—Work with teachers outside the classroom	2100/2140
Staff Evaluations—School	2700
Staff Relations and Contractual Negotiations	7100/7120
Superintendent	7100/7150
Supervisor of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Technology—Instructional	2420
Telephone Lines—Communications	2700 or 7200 (refer to Object 5900)
Telephone Lines—Centralized Data Processing	7700
Telephone Lines—Instructional Internet Access	1000 or 2420

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Testing—Classroom teachers administering tests to students	1000–1999
Testing—Coordinate standardized student testing	3160
Testing—Psychological Services	3120
Transportation—Home to School	3600
Transportation—Other Miles (e.g., field trips, between school sites, summer school hours) (may be accumulated in Function 3600, then transferred using Objects 5710/5750)	1000–1999
Transportation—Special Education (specialized services specified in IEP)	3600
Truancy Officer—Attendance	3130
Tuition—Outgoing to another agency	9200
Utilities (e.g., heat, light, power, garbage) (See Communications for telephones.)	8100/8200
Vision Screening	3140
Vision Services—Special Education	1190
Warehousing and Distribution	7200/7540
Xeroxing—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Xeroxing—Instructional Materials	1000–1999
Xeroxing—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.

Appendix D Function Codes for Common Activities

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Glossary

A

Abatement. A complete or partial cancellation of an expenditure or revenue.

Abatement of expenditures. Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss or damage to the LEA's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

Abatement of revenue. The cancellation of all or some part of any specific revenue previously recorded.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Account numbers or letters. Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same LEA.

Accounts receivable. Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

Accrual basis. Method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

Accrued expenditures. Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

Accrued revenue. Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

Accumulated depreciation. A contra-asset account used to report the accumulation of depreciation. (See also *Depreciation*.)

Actuarial basis. A method used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

Ad valorem tax. A tax based on a percentage of the value of goods or services.

Agency fund. A fund consisting of resources received and held by an LEA as an agent for others.

Allocation. Division or distribution in accordance with a predetermined plan.

Glossary

Allowable costs. Costs that meet the specific criteria of a granting agency.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.

Apportionment. Allocation of state or federal aid, district taxes, or other moneys among LEAs or other governmental units.

Apportionment notice. A document notifying LEAs when moneys were deposited with the county treasurer.

Appraisal. An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.

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

Appropriation ledger. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

Arbitrage. The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.

Assessed valuation. Value placed on personal and real property by a governmental unit for purposes of taxation.

Assets. Resources that are held or owned by an LEA and that have monetary value.

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Audit finding. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.

Audit program. A detailed outline of work to be done and the procedures to be followed during an audit.

Available cash. Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to *Education Code* sections 46000–46014 and 46300–46380.)

Glossary

B

Balance sheet. A statement that shows the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

Basis of accounting. The time at which revenues, expenditures, transfers, and related assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and are reported in the financial statements.

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

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenditures for interest and redemption of bonds.

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without further authorization.

Book value. The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

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.

Budgetary accounts. Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenues, appropriations, and encumbrances.

Budgetary control. The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision. Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Glossary

Budget transfer. Changes among budgeted items. They do not increase or decrease the total budget.

C

Capital assets. See *Fixed assets*.

Capital lease. A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- Ownership is transferred to the lessee at the end of the lease term.
- The agreement contains a “bargain purchase” option.
- The lease agreement is 75 percent or more of the estimated useful life of the property.
- The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

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

Capital projects funds. Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities and other capital assets.

Cash. Currency, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

Cash collections awaiting deposit. Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

Cash in bank. Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

Cash in county treasury. Cash balances on deposit in the county treasury for the various funds of the LEA.

Categorical aid. Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Glossary

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Check. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to a bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classroom unit (CU). The approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet but generally about 960 square feet.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing entries. Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Code. (1) A distinguishing reference number or symbol; (2) a statement of the laws of a specific field (e.g., *Education Code*, *Penal Code*, *Civil Code*, and *Labor Code*).

Compensated absences. Absences for which compensation is paid (e.g., vacation and sick leave).

Component unit. An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR). Financial reporting consisting of three sections: (1) introductory section (general information on the LEA's structure, services, and environment); (2) financial section (basic financial statements and required supplementary information, together with information on individual funds and discretely presented component units not reported separately in the financial statements); and (3) statistical section (trend and nonfinancial data useful in interpreting the basic financial statements).

Contingent liabilities. Items that may become liabilities as a result of conditions undetermined at a given date (e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims).

Contra account. An account to record offsetting transactions (e.g., abatements).

Glossary

Contract. An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

Contracted services. Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

Control account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Cost may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

County School Service Fund (CSSF). A fund established to control the financial operations of county offices of education.

Credit. The right side of a double-entry posting. Credits will reduce assets, deferred outflows of resources, and expenditures and increase liabilities, deferred inflows of resources, revenue, and fund balance.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current expense of education. The current general fund operating expenditures of an LEA for kindergarten and grades one through twelve, *excluding* expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, acquisition and construction of facilities, and objects 6000 and 7000.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. Loans payable in the same fiscal year in which the money was borrowed.

D

Debit. The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

Debt limit. The maximum amount of legally permitted debt.

Debt service. Expenditures for the retirement of debt and for interest on debt.

Debt service funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Glossary

Deficit. The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

Deficit financing. The amount to be provided when estimated expenditures exceed the estimated revenues.

Deficit fund balance. The excess of liabilities and deferred inflows of resources of a fund over its assets and deferred outflows.

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

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Direct expenses or costs. Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disbursements. Payments by currency, check, or warrant. (The term is not synonymous with *expenditures*.)

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

E

Earned interest revenue. A sum of money received or due to be received for the use of money loaned or invested.

EDGAR (Education Department General Administrative Regulations). The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in the *Code of Federal Regulations, Title 34*, parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99. It is defined in the *Code of Federal Regulations, Title 34, Part 77.1*.

Employee benefits. Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe-benefit payments; although not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

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.

Glossary

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Equity accounts. These accounts represent the difference between the assets and deferred outflows of resources and the liabilities and deferred inflows of resources of a fund.

Estimated revenues. For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether all of it is to be collected during the period.

Expendable trust fund. A trust fund in which principal and earnings may be expended.

Expenditures. The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expenses. Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

F

Face value. As applied to securities, the amount stated in the security document.

Fair value of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

Fees. Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

Fidelity bond. A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, *function* refers to those activities or services performed to accomplish a goal.

Glossary

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund balance. The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

G

General fund. The fund used to finance the ordinary operations of the LEA. It is available for any legally authorized purpose.

General journal. A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

General ledger. A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by an LEA.

General long-term debt. Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

Generally accepted government auditing standards (GAGAS). Generally accepted auditing standards for government are established by the U.S. Government Accountability Office and published in *Government Auditing Standards*, also known as the Yellow Book.

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Goal. In SACS, a *goal* defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Glossary

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grade level. Assigned classification of students according to age and school progress (e.g., kindergarten or first grade).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Grants-in-aid. See *Grant*.

H

Holding accounts. Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

I

Income. A term used in accounting for a proprietary-type fund to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Indirect support charges. Charges for routine services not performed as a special service for a particular program but allocated to user programs.

In lieu of taxes. Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

Interest. A fee charged to a borrower for the use of money.

Interfund accounts. Accounts in which transactions between funds are reflected. These include interfund transfer accounts and interfund receivable and payable accounts.

Interfund borrowing. The movement of cash from one fund to another with the expectation that the borrowing is temporary and will be repaid. Interfund borrowing does not affect the fund balance of either the borrowing fund or the lending fund.

Interfund transfers. Money that is taken from one fund under the control of the governing board and added to another fund under the board's control, without the expectation for repayment.

Glossary

Interfund transactions other than interfund loans or borrowing, quasi-external transactions, and reimbursement. Interfund transfers are not revenues or expenditures. They do not increase the resources of the LEA as a whole but they do affect the fund balance of both funds. (See also *Operating transfers, Residual equity transfers, and Interfund borrowing.*)

Interim borrowing. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year; (2) short-term loans in anticipation of tax collections or bond issuance.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Internal control. A plan of organization under which employees' duties are so arranged, and records and procedures so designated, as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system, the employees' work is subdivided so that no single employee performs a complete cycle of operation. Such procedures call for proper authorization by designated officials.

Internal service funds. Funds created to render services on a cost-reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

Inventory. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

J

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Journal. Any accounting record in which the financial transactions of an LEA are formally recorded for the first time (e.g., the cash receipts book, check register, and general journal).

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the LEA as the result of court decisions.

L

LEA. See *Local educational agency.*

Glossary

Lease-purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (with the exception of encumbrances) that are unpaid.

Line-item budgeting. A budget system emphasizing a “balanced budget” through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For budgetary control, further breakdowns of expenditures are made through detailed object accounts based on the wide range of services, supplies, and equipment.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

M

Management’s discussion and analysis (MD & A). The narrative introducing the financial statements and providing an analytical overview of the LEA’s financial performance for the year. It should contain sufficient information for users of the financial statements to evaluate whether the financial position of the LEA has improved or deteriorated as a result of the year’s activities.

Modified accrual basis. The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

N

Net income. A proprietary fund’s excess of revenues and operating transfers in over expenses and operating transfers out.

Not-for-profit organization (NPO). An entity that meets the definition in the Financial Accounting Standards Board’s (FASB) *Statement of Financial Accounting Standards No. 116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.

Glossary

- Its operating purposes are other than to provide goods or services at a profit.
- Unlike business enterprises, it does not have an interest in ownership.

O

Object. As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

Obligations. Amounts that the LEA may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

Operating transfers. All interfund transfers other than residual equity transfers.

Order (for payment). A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

Other financing sources. Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other financing uses. Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. See *Indirect cost*.

P

Payroll register. A document accompanying one or more orders on a fund of an LEA for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

Perpetual inventory. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund.

Personal property. All property except real property. (See also *Real property*.)

Glossary

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund.*)

Physical inventory. The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

Posting. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

Prepaid expenses. Expenditures for which payment has been made but for which benefits have not been realized as of a certain date (e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance).

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Program. A group of related activities that operate together to accomplish specific purposes or objectives.

Program cost accounting. A method to identify program costs in a standard manner. In SACS, the goal field provides the framework for program cost accounting.

Program structure. The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Project year. A field in SACS that is used to distinguish the activities of grants, sometimes known as special projects, whose "project year" or "reporting year" is different from the LEA fiscal year.

Prorating. The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase order. A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

R

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Rebate. See *Abatement* or *Refund*.

Receipts. Cash received.

Reclassification. Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed because of an overcollection.

Glossary

Registered warrant. A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers, and attendance registers).

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition. A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Reserve for encumbrances. An account used to segregate a portion of a fund balance for outstanding encumbrances.

Residual equity transfers. Nonrecurring or nonroutine transfers of equity between funds of the LEA (e.g., transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund).

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Restricted funds. Money whose use is restricted by legal requirement or by the donor.

Revenues. The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

Revolving cash fund. An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

S

SACS. Acronym for standardized account code structure.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Glossary

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial annuity bonds. Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial bonds. Bonds whose principal is repaid in periodic installments over the life of the issue.

Shared revenue. Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax and revenue anticipation notes (TRANs) payable.

Source document. Any voucher, invoice, or other data that support an entry in the accounting records.

Special revenue funds. Funds established to account for the proceeds from specific revenue sources that are restricted or committed to finance particular activities other than capital projects or debt service and not held in trust for other individuals or entities.

Standardized account code structure (SACS). A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of California LEAs.

Statements. (1) In a general sense, all of those formal written presentations that set forth financial information; (2) in technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

State School Fund. A special revenue fund within the State Treasury used for apportionments to school districts and county offices of education on the basis of the Local Control Funding Formula and certain other special-purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the California Department of Education.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Subsidiary ledger. A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account (e.g., payroll ledger and appropriations ledger).

Subvention. Provision of assistance or financial support, usually from a superior governmental unit; a grant.

Glossary

Supply. An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond given by a contractor or by an official who handles cash or securities).

Suspense account. An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

T

Tax and revenue anticipation notes (TRANS). Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax liens. Claims by governmental units on properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rate of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes, protested. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Term bond. A bond whose entire principal matures on a single date.

Trade discount. A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. (See also *Budget transfer* and *Interfund transfers*.)

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be “in balance.”

Trust fund. A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Glossary

Tuition. An amount charged for educational services provided to a student.

U

Unaudited actuals. An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

Unearned revenue. A liability for resources received prior to revenue recognition.

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unit cost. The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure (e.g., the total expenditure for desks divided by the number of desks equals the cost per desk).

Unrealized revenue. Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

Unsecured roll. Assessed value of personal property other than secured property.

V

Voucher. A written document that evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

W

Warrant. A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Warrants payable. The amount of warrants issued, outstanding, and unpaid.

Withholding. The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

Work in process. The value of partially completed products manufactured or processed, such as a partially completed printing job.

Work order. A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

Workstation. Computer, personal computers, or work areas assigned for data processing purposes.

Appendix B Normal Balances of Balance Sheet Accounts

Chart of Accounts

Object Code		Normal Balance
	Assets	
9110	Cash in County Treasury	Dr
9111	Fair Value Adjustment to Cash in County Treasury	Dr
9120	Cash in Bank(s)	Dr
9130	Revolving Cash Account	Dr
9135	Cash with a Fiscal Agent/Trustee	Dr
9140	Cash Collections Awaiting Deposit	Dr
9150	Investments	Dr
9200	Accounts Receivable	Dr
9290	Due from Grantor Governments	Dr
9310	Due from Other Funds	Dr
9320	Stores	Dr
9330	Prepaid Expenditures (Expenses)	Dr
9340	Other Current Assets	Dr
9410	Land	Dr
9420	Land Improvements	Dr
9425*	Accumulated Depreciation—Land Improvements	Dr
9430	Buildings	Dr
9435*	Accumulated Depreciation—Buildings	Dr
9440	Equipment	Dr
9445*	Accumulated Depreciation—Equipment	Dr
9450	Work in Progress	Dr
	Deferred Outflows of Resources	
9490	Deferred Outflows of Resources	Dr

*Accumulated depreciation accounts are contra-asset accounts that reduce the carrying value of the capital assets to which they relate. Accumulated depreciation accounts may technically be reported either as debit accounts with negative balances or as credit accounts with positive balances. For clarity of presentation and consistency of LEA data statewide, accumulated depreciation accounts shall be reported as debit accounts with their credit balances displayed as negatives.

Appendix B Normal Balance of Balance Sheet Accounts

Object Code		Normal Balance
	Liabilities	
9500	Accounts Payable (Current Liabilities)	Cr
9590	Due to Grantor Governments	Cr
9610	Due to Other Funds	Cr
9620	Due to Student Groups/Other Agencies	Cr
9640	Current Loans	Cr
9650	Unearned Revenue	Cr
9661	General Obligation Bonds Payable	Cr
9662	State School Building Loans Payable	Cr
9664	Net OPEB Obligation	Cr
9665	Compensated Absences Payable	Cr
9666	Certificates of Participation (COPs) Payable	Cr
9667	Capital Leases Payable	Cr
9668	Lease Revenue Bonds Payable	Cr
9669	Other General Long-Term Debt	Cr
	Deferred Inflows of Resources	
9690	Deferred Inflows of Resources	Cr
	Fund Balance	
9711	Nonspendable Revolving Cash	Cr
9712	Nonspendable Stores	Cr
9713	Nonspendable Prepaid Items	Cr
9719	All Other Nonspendable Assets	Cr
9720	<i>Reserve for Encumbrances</i>	Cr
9740	Restricted Balance	Cr
9750	Stabilization Arrangements	Cr
9760	Other Commitments	Cr
9780	Other Assignments	Cr
9789	Reserve for Economic Uncertainties	Cr
9790	Unassigned/Unappropriated/Unrestricted Net Position	Cr
9791	Beginning Fund Balance	Cr
9793	Audit Adjustments	Cr
9795	Other Restatements	Cr
9796	Net Investment in Capital Assets	Cr
9797	Restricted Net Position	Cr

Appendix B Normal Balance of Balance Sheet Accounts

Object Code	Budgetary Accounts (These accounts are not reported to CDE.)	Normal Balance
9810	Estimated Revenue	Dr
9815	Estimated Other Financing Sources	Dr
9820	Appropriations	Cr
9825	Estimated Other Financing Uses	Cr
9830	Encumbrances	Dr
Object Code	Control Accounts (These accounts are not reported to CDE.)	Normal Balance
9840	Revenue	Cr
9845	Other Financing Sources	Cr
9850	Expenditures	Dr
9855	Other Financing Uses	Dr
Object Code	Nonoperating Accounts (These accounts are not reported to CDE.)	Normal Balance
9910	Suspense Clearing	Dr, Cr

Appendix B Normal Balance of Balance Sheet Accounts

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Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The following pages provide a cross-reference between the standardized account code structure in this manual and the federal accounting manual, *Financial Accounting for Local and State School Systems*, commonly referred to as the “Federal Handbook.”

Criteria for Items of Information

Federal Handbook	Standardized Account Code Structure
<p>The following basic criteria were used in selecting items and classifications for inclusion:</p> <ol style="list-style-type: none"> 1. The items, accounts, and categories of information should provide the basic framework fundamental to a comprehensive financial management system. 2. The guidelines should serve all sizes and types of LEAs. 3. The categories of accounts should be both contractible and expandable, enabling all LEAs to adapt them to support various financial management information systems. 4. Data elements should be additive into needed categories for purposes of reporting and comparing at the local, state, and federal levels. 5. The guidelines should conform to generally accepted governmental accounting principles. 6. The guidelines should include the categories necessary to provide full disclosure of financial information. 7. The categories included should provide an adequate audit trail. 	<p>The standardized account code structure is a logical, well-organized structure that:</p> <ul style="list-style-type: none"> • Contains all fields and accounts necessary for LEAs to run a financial management system • Is appropriate for different sizes and types of school districts • Uses optional accounts and ranges and allows for the addition of nonmandated fields • Allows data collection at a detailed or general level; allows summary of data from minor accounts to major accounts • Conforms to generally accepted accounting principles (GAAP) • Provides full disclosure by using the minimum account fields and capturing a comprehensive data set related to each revenue and expenditure • Provides an adequate audit trail

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Conformance with Generally Accepted Accounting Principles

Federal Handbook	Standardized Account Code Structure
<p>For LEAs, adherence to GAAP implies that their financial reports contain the same types of financial statements for the same categories and types of funds and account groups. Such conformity will enhance the comparability of LEA financial reporting.</p>	<p>The structure provides all LEAs with a common set of fields and accounts that can be used to generate financial reports. The object field is used to collect data for financial statements, and the resource field is used to collect data for categorical reporting requirements.</p>

Basic Philosophy of Financial Accounting

Federal Handbook	Standardized Account Code Structure
<ol style="list-style-type: none"> 1. The chart of accounts encourages full disclosure of the financial position of the LEA. 2. Comprehensiveness of financial reporting is encouraged. 3. Simplified reporting is encouraged. 4. Financial reporting emphasizes the results of LEA operations more than the resources applied. 5. The account classification system is flexible; it meets the needs of both small and large LEAs while retaining comparability of reporting data. 6. The classification of accounts and the recommended reporting structure remain in accordance with generally accepted accounting principles. 	<p>The basic philosophy of financial accounting closely resembles the “Criteria for Items of Information” (presented on page C-1). The standardized account code structure meets these criteria. In addition, the structure focuses on results, particularly in the goal field. The logical flow of the structure assists nontechnical users in understanding how revenues and expenditures are classified. The number of mandated fields has been kept to a minimum to simplify the structure.</p>

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Suggested Criteria for Statewide System

Adapting State Reporting Requirements

Federal Handbook	Standardized Account Code Structure
<p>As soon as the state handbook is developed, the state educational agency (SEA) should redesign the state’s reports based upon that handbook. Its requirements probably will not be implemented for another year or two, but the formats are needed for training LEAs.</p>	<p>The structure can be used to generate reports as a by-product of the system through data downloads. CDE plans to eliminate unnecessary reports and forms and to collect financial information electronically.</p>

Comparability

Federal Handbook	Standardized Account Code Structure
<p>To achieve financial comparability, LEAs, SEAs, and the federal agencies concerned with education must be prepared to use the minimum account classifications included here. This comparability should provide assistance to LEAs, state and federal administrators, legislators, LEA boards of education, and the general public in understanding where the funds come from and how they are used.</p>	<p>The structure uses the minimum account classifications and provides comparability across LEAs. Administrators using the structure can create reports that:</p> <ul style="list-style-type: none"> • Fulfill categorical requirements. • Show goals or purposes of the LEA. • Track funding by source. • Track funding by use.

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The Financial Accounting Account Classification Structure

Federal Handbook	Standardized Account Code Structure
<p>The dimensions applicable to each type of transaction are:</p> <ul style="list-style-type: none"> • Revenues <ul style="list-style-type: none"> ○ Fund ○ Revenue Account ○ Source ○ Project/Reporting • Expenditures <ul style="list-style-type: none"> ○ Fund ○ Program ○ Function ○ Object ○ Project/Reporting ○ Level of Instruction ○ Operational Unit ○ Subject Matter ○ Job Classification • Balance Sheet <ul style="list-style-type: none"> ○ Fund ○ Balance Sheet 	<p>The structure utilizes the following account fields:</p> <ul style="list-style-type: none"> • Fund • Resource • Goal • Function (Activity) • Object • School <p>The object field contains accounts for the revenue, expenditure, and balance sheet dimensions.</p>

Appendix D Function Codes for Common Activities

The following table lists many common activities and the function code(s) typically associated with each. Optional codes are *italicized*. The activities shown are intended as a guide rather than as a definitive list. It is important to be familiar with the function descriptions in Procedure 325 to ensure proper use of function codes.

Description	Typical Function(s)
Accounting—Agency-wide	7200
Accounting—Administration of Instructional Special Projects	2100/2150
Adaptive Physical Education—Special Education	1190
Administration of Instruction	2100
Administration of Instructional Special Projects	2100/2150
Administrative Activities—Agency-wide	7100 or 7200
Administrative Unit (AU) of a Multidistrict SELPA	2200
Alarm Systems	8100/8300
Ancillary Services	4000
Appraisal Services—Students	3110
Assistant Principal	2700
Assistant Superintendent—Agency-wide	7100/7150
Assistant Superintendent—Business	7200
Assistant Superintendent—Instruction	2100
Assistive Services—Special Education	1190
Assistive Technology—Special Education	1130
Athletics—School-Sponsored (e.g., competition between schools)	4000/4200
Attendance Reporting—Agency-wide	7200
Attendance Reporting—School Level	2700
Attendance Services—Improve Student Attendance	3130
Attendance Truancy Officer	3130
Audiology Services	3150
Audit—Annual Independent (subject to Single Audit Act)	7190
Audit—Annual Independent (not subject to Single Audit Act)	7191
Audit—Bond (Required as a Condition of Issuing Bonds)	8500
Audit—Program Performance or Monitoring	2100/2150
Auditing—Internal	7200/7370
Auditors—External	7190 or 7191
Board of Education	7100/7110
Books—Materially expand library or stock new library	8500
Books and Other Reference Materials	Function of area requesting the purchase
Braille Services—Special Education	1130
Budget Monitoring—Program Specific (instruction-related)	2100/2150
Budgeting—Agency-wide	7200

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Buildings and Improvements of Buildings	8500
Bus Driver Training and Certification	3600
Bus Driver	3600
Bus Maintenance Personnel	3600
Career Counseling	3110
Career Technical Education Training—Special Education	1190
Chief Business or Financial Officer	7200
Chief Executive Officer	7100/7150
Child Care—Community Services (e.g., day care center to assist working parents)	5000
Child Care—Short- Term (e.g., during parents' participation in school activities or meetings)	2490/2495
Child Development—Preschool	1000
Co-curricular Activities—School-Sponsored (e.g., band, chorus, choir, speech)	4000/4100
Communications—Telephone lines, fax lines, cell phones	2700 or 7200 (refer to Object 5900)
Communications—Agency-wide data processing (e.g., connectivity to county data processing systems)	7700
Communications—Instruction related (e.g., Internet access, cable television)	1000, 2420, or 2700 (refer to Object 5900)
Community Relations	7100/7150
Community Services	5000
Community Services—Custodian (paid overtime or extra time for services performed entirely as a result of community services)	5000
Computer-assisted Instruction—Classroom, school networks, computer labs	1000 or 2420
Conference Fees—Staff Development	Normally employee's function
Counseling Services	3110
Credential Services	7200/7430
Curriculum Development	2100/2130
Curriculum Improvement	2100
Custodian	8100/8200
Custodian—Community Services (paid overtime or extra time for services performed entirely as a result of community services)	5000
Data Processing—Centralized (e.g., computer facility management, systems development, agency-wide attendance applications, fiscal systems)	7700
Data Processing—Classroom- or Instruction-Related (if accumulated in Function 7700, must be transferred using Objects 5710/5750)	1000 or 2420
Dental Services to Students	3140
Department Chairperson	2700

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Depreciation of capital assets (accrual-basis financial statements only)	Function that utilizes the asset
Deputy Superintendent—Agency-wide	7100/7150
Director of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Duplicating—Instructional Materials	1000–1999
Duplicating—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.
Duplicating, Printing, Publishing—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Education Technological Services—Special Education	1190
Educational Television Instructional Programs	2420
Election Costs	7100/7110
Evaluate School Staff Members	2700
Field Trip Transportation (may be accumulated in Function 3600, then transferred using Objects 5710/5750)	1000–1999
Fiscal Services—Agency-wide	7200
Food—Instruction Related (e.g., cooking class supplies, instructional rewards)	1000–1999
Food Services to Students	3700
Graduation Expenses	2700
Grant Procurement	7100/7150
Guidance Services	3110
Hall Monitoring	8100/8300
Health Services	3140
Hearing Screening	3140
Hearing Services (e.g., loss, function, impaired hearing)	3150
Home and Hospital Instruction—Regular Education	1000
Home and Hospital Instruction—Special Education	1130
Human Resources (e.g., recruitment, credential services, agency-wide training for noninstructional staff)	7200/7400
Information Dissemination to Students (e.g., educational, occupational, personal, and social)	3110
In-house Instructional Staff Development	2100/2140
Instruction—Home and Hospital	1000 or 1130
Instruction—Special Education	1100–1199
Instruction—Teachers in the classroom and via alternative media (e.g., computer, television, correspondence, radio)	1000
Instructional Administration	2100
Instructional Administration—Special Projects (typically funded from a specific resource and requires project budget and audit)	2100/2150
Instructional Aide—Regular Education	1000

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Instructional Aide—Special Education	1110–1130
Instructional Staff Development—In-house	2100/2140
Instructional Library	2420
Instructional Materials—Guidance of Teachers	2100
Instructional Media	2420
Instructional Programs—Selecting, preparing, and making available to instructional staff television or computer-assisted services	2420
Instructional Research	2100/2120
Instructional Supervision	2100/2110
Instructional Technology	2420
Insurance—Buses	3600
Insurance—Driver Training Vehicle Insurance	1000
Insurance—Food Service Vehicles	3700
Insurance—General property and liability not covered elsewhere	7200
Insurance—Pupil	1000
Interpreter Services—Special Education	1130
Language and Speech—Special Education	1190
Language Disorders—Assess	3150
Language Services	3150
Legal – General Legal Counsel (e.g., interpret laws and statutes, general liability)	7100/7110
Legal – Directly Identifiable with administration of an Instructional Program or with a Capital Project	2100, 8500
Medical Services to Students	3140
Negotiations (Contractual) and Staff Relations	7100/7120
Network Manager—Noninstructional Networks	7700
News Media—Dissemination of Educational Public Information	7100/7180
Nonpublic Agencies/Schools (NPA/S)—Special Education	1180
Noon-duty Personnel	1000
Nursing Services	3140
Orientation and Mobility Instruction—Special Education	1190
Other Specialized Instructional Services—Special Education	1190
Parent Counseling—Special Education	3110
Parent Participation—School Activities	2490/2495
Parent–Teacher Association (PTA) Meetings	5000
Payroll Services	7200/7340
Personnel Services	7200/7400
Photocopying—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Photocopying—Instructional Materials	1000–1999

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Photocopying—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.
Placement Services—Students	3110
Plant Maintenance (e.g., repairing, restoring, renovating school property)	8100/8110
Plant Operations (e.g., heating, lighting, power, grounds keeping, housekeeping)	8100/8200
Police Activities for School Functions	8100/8300
Policy Administration—Agency-wide	7100 or 7200
Principal	2700
Printing, Publishing, and Duplicating—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Printing, Publishing, and Duplicating—Instructional Materials	1000–1999
Program Manager—Instruction Related	2100
Psychological Services	3120
Public Information	7100/7180
Public Relations	7100/7150
Purchasing—Activities to purchase supplies, furniture, equipment	7200/7530
Recreation Program—Community	5000
Renovating School Property	8100/8110
Repairing and Restoring School Property	8100/8110
Retiree Benefits (Allocate in proportion to total salaries or total full-time-equivalent positions in all activities as described in Objects 3701/3702, or direct-charge as described in Objects 3751/3752)	Various functions
Salary Stipend—Staff Development	Normally, employee's function
Scholarship Payments	5000
School Activities—Coordination	2700
School Administration	2700
School Records—Supervise and Maintain	2700
School-Sponsored Athletics (e.g., competition between schools)	4000/4200
School-Sponsored Co-curricular Activities	4000/4100
Secretary—School	2700
Secretary—Superintendent or Governing Board	7100
Security	8100/8300
Sign Language Service—Special Education	1190
Social Work Services	3130
Special Education—Adaptive Physical Education	1190
Special Education—Assistive Services	1190
Special Education—Assistive Technology	1130
Special Education—Braille Services	1130
Special Education—Career Technical Education Training	1190

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Special Education—Education Technological Services	1190
Special Education—Home and Hospital Instruction	1130
Special Education—Instructional Aides	1130
Special Education—Interpreter Services	1130
Special Education—Language and Speech	1190
Special Education—Nonpublic Agencies/Schools (NPA/S)	1180
Special Education—Orientation and Mobility Instruction	1190
Special Education—Other Specialized Instructional Services	1190
Special Education—Resource Specialist Instruction	1120
Special Education—Separate Classes	1110
Special Education—Sign Language Service	1190
Special Education—Supplemental aids and services in regular classrooms	1130
Special Education—Transportation (specialized services specified in IEP)	3600
Special Education—Vision Services	1190
Special Education Instruction	1100–1199
Special Project—Instructional Administration (typically funded from a specific resource and requires project budget and audit)	2100/2150
Special Project—Support Staff for Instructional Administration (includes administrative services beyond general level provided by the business office)	2100/2150
Speech Disorders—Assess	3150
Speech Pathology	3150
Staff Development and Training—Conference Fees	Normally, employee's function
Staff Development and Training—Instructional (e.g., techniques of instruction, how children learn)	2100
Staff Development and Training—Noninstructional Staff (developing agency-wide programs not related to instructional staff or programs)	7200/7400
Staff Development and Training—Salary Stipend	Normally, employee's function
Staff Development Consultant—Work with teachers outside the classroom	2100/2140
Staff Evaluations—School	2700
Staff Relations and Contractual Negotiations	7100/7120
Superintendent	7100/7150
Supervisor of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Technology—Instructional	2420
Telephone Lines—Communications	2700 or 7200 (refer to Object 5900)
Telephone Lines—Centralized Data Processing	7700
Telephone Lines—Instructional Internet Access	1000 or 2420

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Testing—Classroom teachers administering tests to students	1000–1999
Testing—Coordinate standardized student testing	3160
Testing—Psychological Services	3120
Transportation—Home to School	3600
Transportation—Other Miles (e.g., field trips, between school sites, summer school hours) (may be accumulated in Function 3600, then transferred using Objects 5710/5750)	1000–1999
Transportation—Special Education (specialized services specified in IEP)	3600
Truancy Officer—Attendance	3130
Tuition—Outgoing to another agency	9200
Utilities (e.g., heat, light, power, garbage) (See Communications for telephones.)	8100/8200
Vision Screening	3140
Vision Services—Special Education	1190
Warehousing and Distribution	7200/7540
Xeroxing—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Xeroxing—Instructional Materials	1000–1999
Xeroxing—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.

Appendix D Function Codes for Common Activities

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Glossary

A

Abatement. A complete or partial cancellation of an expenditure or revenue.

Abatement of expenditures. Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss or damage to the LEA's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

Abatement of revenue. The cancellation of all or some part of any specific revenue previously recorded.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Account numbers or letters. Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same LEA.

Accounts receivable. Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

Accrual basis. Method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

Accrued expenditures. Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

Accrued revenue. Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

Accumulated depreciation. A contra-asset account used to report the accumulation of depreciation. (See also *Depreciation*.)

Actuarial basis. A method used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

Ad valorem tax. A tax based on a percentage of the value of goods or services.

Agency fund. A fund consisting of resources received and held by an LEA as an agent for others.

Allocation. Division or distribution in accordance with a predetermined plan.

Glossary

Allowable costs. Costs that meet the specific criteria of a granting agency.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.

Apportionment. Allocation of state or federal aid, district taxes, or other moneys among LEAs or other governmental units.

Apportionment notice. A document notifying LEAs when moneys were deposited with the county treasurer.

Appraisal. An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.

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

Appropriation ledger. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

Arbitrage. The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.

Assessed valuation. Value placed on personal and real property by a governmental unit for purposes of taxation.

Assets. Resources that are held or owned by an LEA and that have monetary value.

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Audit finding. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.

Audit program. A detailed outline of work to be done and the procedures to be followed during an audit.

Available cash. Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to *Education Code* sections 46000–46014 and 46300–46380.)

Glossary

B

Balance sheet. A statement that shows the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

Basis of accounting. The time at which revenues, expenditures, transfers, and related assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and are reported in the financial statements.

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

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenditures for interest and redemption of bonds.

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without further authorization.

Book value. The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

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.

Budgetary accounts. Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenues, appropriations, and encumbrances.

Budgetary control. The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision. Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Glossary

Budget transfer. Changes among budgeted items. They do not increase or decrease the total budget.

C

Capital assets. See *Fixed assets*.

Capital lease. A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- Ownership is transferred to the lessee at the end of the lease term.
- The agreement contains a “bargain purchase” option.
- The lease agreement is 75 percent or more of the estimated useful life of the property.
- The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

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

Capital projects funds. Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities and other capital assets.

Cash. Currency, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

Cash collections awaiting deposit. Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

Cash in bank. Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

Cash in county treasury. Cash balances on deposit in the county treasury for the various funds of the LEA.

Categorical aid. Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Glossary

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Check. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to a bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classroom unit (CU). The approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet but generally about 960 square feet.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing entries. Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Code. (1) A distinguishing reference number or symbol; (2) a statement of the laws of a specific field (e.g., *Education Code*, *Penal Code*, *Civil Code*, and *Labor Code*).

Compensated absences. Absences for which compensation is paid (e.g., vacation and sick leave).

Component unit. An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR). Financial reporting consisting of three sections: (1) introductory section (general information on the LEA's structure, services, and environment); (2) financial section (basic financial statements and required supplementary information, together with information on individual funds and discretely presented component units not reported separately in the financial statements); and (3) statistical section (trend and nonfinancial data useful in interpreting the basic financial statements).

Contingent liabilities. Items that may become liabilities as a result of conditions undetermined at a given date (e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims).

Contra account. An account to record offsetting transactions (e.g., abatements).

Glossary

Contract. An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

Contracted services. Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

Control account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Cost may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

County School Service Fund (CSSF). A fund established to control the financial operations of county offices of education.

Credit. The right side of a double-entry posting. Credits will reduce assets, deferred outflows of resources, and expenditures and increase liabilities, deferred inflows of resources, revenue, and fund balance.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current expense of education. The current general fund operating expenditures of an LEA for kindergarten and grades one through twelve, *excluding* expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, acquisition and construction of facilities, and objects 6000 and 7000.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. Loans payable in the same fiscal year in which the money was borrowed.

D

Debit. The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

Debt limit. The maximum amount of legally permitted debt.

Debt service. Expenditures for the retirement of debt and for interest on debt.

Debt service funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Glossary

Deficit. The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

Deficit financing. The amount to be provided when estimated expenditures exceed the estimated revenues.

Deficit fund balance. The excess of liabilities and deferred inflows of resources of a fund over its assets and deferred outflows.

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

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Direct expenses or costs. Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disbursements. Payments by currency, check, or warrant. (The term is not synonymous with *expenditures*.)

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

E

Earned interest revenue. A sum of money received or due to be received for the use of money loaned or invested.

EDGAR (Education Department General Administrative Regulations). The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in the *Code of Federal Regulations, Title 34*, parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99. It is defined in the *Code of Federal Regulations, Title 34, Part 77.1*.

Employee benefits. Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe-benefit payments; although not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

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.

Glossary

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Equity accounts. These accounts represent the difference between the assets and deferred outflows of resources and the liabilities and deferred inflows of resources of a fund.

Estimated revenues. For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether all of it is to be collected during the period.

Expendable trust fund. A trust fund in which principal and earnings may be expended.

Expenditures. The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expenses. Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

F

Face value. As applied to securities, the amount stated in the security document.

Fair value of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

Fees. Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

Fidelity bond. A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, *function* refers to those activities or services performed to accomplish a goal.

Glossary

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund balance. The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

G

General fund. The fund used to finance the ordinary operations of the LEA. It is available for any legally authorized purpose.

General journal. A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

General ledger. A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by an LEA.

General long-term debt. Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

Generally accepted government auditing standards (GAGAS). Generally accepted auditing standards for government are established by the U.S. Government Accountability Office and published in *Government Auditing Standards*, also known as the Yellow Book.

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Goal. In SACS, a *goal* defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Glossary

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grade level. Assigned classification of students according to age and school progress (e.g., kindergarten or first grade).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Grants-in-aid. See *Grant*.

H

Holding accounts. Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

I

Income. A term used in accounting for a proprietary-type fund to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Indirect support charges. Charges for routine services not performed as a special service for a particular program but allocated to user programs.

In lieu of taxes. Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

Interest. A fee charged to a borrower for the use of money.

Interfund accounts. Accounts in which transactions between funds are reflected. These include interfund transfer accounts and interfund receivable and payable accounts.

Interfund borrowing. The movement of cash from one fund to another with the expectation that the borrowing is temporary and will be repaid. Interfund borrowing does not affect the fund balance of either the borrowing fund or the lending fund.

Interfund transfers. Money that is taken from one fund under the control of the governing board and added to another fund under the board's control, without the expectation for repayment.

Glossary

Interfund transactions other than interfund loans or borrowing, quasi-external transactions, and reimbursement. Interfund transfers are not revenues or expenditures. They do not increase the resources of the LEA as a whole but they do affect the fund balance of both funds. (See also *Operating transfers*, *Residual equity transfers*, and *Interfund borrowing*.)

Interim borrowing. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year; (2) short-term loans in anticipation of tax collections or bond issuance.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Internal control. A plan of organization under which employees' duties are so arranged, and records and procedures so designated, as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system, the employees' work is subdivided so that no single employee performs a complete cycle of operation. Such procedures call for proper authorization by designated officials.

Internal service funds. Funds created to render services on a cost-reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

Inventory. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

J

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Journal. Any accounting record in which the financial transactions of an LEA are formally recorded for the first time (e.g., the cash receipts book, check register, and general journal).

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the LEA as the result of court decisions.

L

LEA. See *Local educational agency*.

Glossary

Lease-purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (with the exception of encumbrances) that are unpaid.

Line-item budgeting. A budget system emphasizing a “balanced budget” through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For budgetary control, further breakdowns of expenditures are made through detailed object accounts based on the wide range of services, supplies, and equipment.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

M

Management’s discussion and analysis (MD & A). The narrative introducing the financial statements and providing an analytical overview of the LEA’s financial performance for the year. It should contain sufficient information for users of the financial statements to evaluate whether the financial position of the LEA has improved or deteriorated as a result of the year’s activities.

Modified accrual basis. The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

N

Net income. A proprietary fund’s excess of revenues and operating transfers in over expenses and operating transfers out.

Not-for-profit organization (NPO). An entity that meets the definition in the Financial Accounting Standards Board’s (FASB) *Statement of Financial Accounting Standards No. 116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.

Glossary

- Its operating purposes are other than to provide goods or services at a profit.
- Unlike business enterprises, it does not have an interest in ownership.

O

Object. As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

Obligations. Amounts that the LEA may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

Operating transfers. All interfund transfers other than residual equity transfers.

Order (for payment). A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

Other financing sources. Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other financing uses. Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. See *Indirect cost*.

P

Payroll register. A document accompanying one or more orders on a fund of an LEA for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

Perpetual inventory. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund.

Personal property. All property except real property. (See also *Real property*.)

Glossary

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund.*)

Physical inventory. The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

Posting. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

Prepaid expenses. Expenditures for which payment has been made but for which benefits have not been realized as of a certain date (e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance).

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Program. A group of related activities that operate together to accomplish specific purposes or objectives.

Program cost accounting. A method to identify program costs in a standard manner. In SACS, the goal field provides the framework for program cost accounting.

Program structure. The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Project year. A field in SACS that is used to distinguish the activities of grants, sometimes known as special projects, whose "project year" or "reporting year" is different from the LEA fiscal year.

Prorating. The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase order. A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

R

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Rebate. See *Abatement* or *Refund*.

Receipts. Cash received.

Reclassification. Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed because of an overcollection.

Glossary

Registered warrant. A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers, and attendance registers).

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition. A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Reserve for encumbrances. An account used to segregate a portion of a fund balance for outstanding encumbrances.

Residual equity transfers. Nonrecurring or nonroutine transfers of equity between funds of the LEA (e.g., transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund).

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Restricted funds. Money whose use is restricted by legal requirement or by the donor.

Revenues. The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

Revolving cash fund. An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

S

SACS. Acronym for standardized account code structure.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Glossary

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial annuity bonds. Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial bonds. Bonds whose principal is repaid in periodic installments over the life of the issue.

Shared revenue. Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax and revenue anticipation notes (TRANs) payable.

Source document. Any voucher, invoice, or other data that support an entry in the accounting records.

Special revenue funds. Funds established to account for the proceeds from specific revenue sources that are restricted or committed to finance particular activities other than capital projects or debt service and not held in trust for other individuals or entities.

Standardized account code structure (SACS). A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of California LEAs.

Statements. (1) In a general sense, all of those formal written presentations that set forth financial information; (2) in technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

State School Fund. A special revenue fund within the State Treasury used for apportionments to school districts and county offices of education on the basis of the Local Control Funding Formula and certain other special-purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the California Department of Education.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Subsidiary ledger. A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account (e.g., payroll ledger and appropriations ledger).

Subvention. Provision of assistance or financial support, usually from a superior governmental unit; a grant.

Glossary

Supply. An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond given by a contractor or by an official who handles cash or securities).

Suspense account. An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

T

Tax and revenue anticipation notes (TRANS). Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax liens. Claims by governmental units on properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rate of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes, protested. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Term bond. A bond whose entire principal matures on a single date.

Trade discount. A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. (See also *Budget transfer* and *Interfund transfers*.)

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be “in balance.”

Trust fund. A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Glossary

Tuition. An amount charged for educational services provided to a student.

U

Unaudited actuals. An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

Unearned revenue. A liability for resources received prior to revenue recognition.

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unit cost. The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure (e.g., the total expenditure for desks divided by the number of desks equals the cost per desk).

Unrealized revenue. Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

Unsecured roll. Assessed value of personal property other than secured property.

V

Voucher. A written document that evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

W

Warrant. A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Warrants payable. The amount of warrants issued, outstanding, and unpaid.

Withholding. The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

Work in process. The value of partially completed products manufactured or processed, such as a partially completed printing job.

Work order. A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

Workstation. Computer, personal computers, or work areas assigned for data processing purposes.

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The following pages provide a cross-reference between the standardized account code structure in this manual and the federal accounting manual, *Financial Accounting for Local and State School Systems*, commonly referred to as the “Federal Handbook.”

Criteria for Items of Information

Federal Handbook	Standardized Account Code Structure
<p>The following basic criteria were used in selecting items and classifications for inclusion:</p> <ol style="list-style-type: none"> 1. The items, accounts, and categories of information should provide the basic framework fundamental to a comprehensive financial management system. 2. The guidelines should serve all sizes and types of LEAs. 3. The categories of accounts should be both contractible and expandable, enabling all LEAs to adapt them to support various financial management information systems. 4. Data elements should be additive into needed categories for purposes of reporting and comparing at the local, state, and federal levels. 5. The guidelines should conform to generally accepted governmental accounting principles. 6. The guidelines should include the categories necessary to provide full disclosure of financial information. 7. The categories included should provide an adequate audit trail. 	<p>The standardized account code structure is a logical, well-organized structure that:</p> <ul style="list-style-type: none"> • Contains all fields and accounts necessary for LEAs to run a financial management system • Is appropriate for different sizes and types of school districts • Uses optional accounts and ranges and allows for the addition of nonmandated fields • Allows data collection at a detailed or general level; allows summary of data from minor accounts to major accounts • Conforms to generally accepted accounting principles (GAAP) • Provides full disclosure by using the minimum account fields and capturing a comprehensive data set related to each revenue and expenditure • Provides an adequate audit trail

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Conformance with Generally Accepted Accounting Principles

Federal Handbook	Standardized Account Code Structure
<p>For LEAs, adherence to GAAP implies that their financial reports contain the same types of financial statements for the same categories and types of funds and account groups. Such conformity will enhance the comparability of LEA financial reporting.</p>	<p>The structure provides all LEAs with a common set of fields and accounts that can be used to generate financial reports. The object field is used to collect data for financial statements, and the resource field is used to collect data for categorical reporting requirements.</p>

Basic Philosophy of Financial Accounting

Federal Handbook	Standardized Account Code Structure
<ol style="list-style-type: none"> 1. The chart of accounts encourages full disclosure of the financial position of the LEA. 2. Comprehensiveness of financial reporting is encouraged. 3. Simplified reporting is encouraged. 4. Financial reporting emphasizes the results of LEA operations more than the resources applied. 5. The account classification system is flexible; it meets the needs of both small and large LEAs while retaining comparability of reporting data. 6. The classification of accounts and the recommended reporting structure remain in accordance with generally accepted accounting principles. 	<p>The basic philosophy of financial accounting closely resembles the “Criteria for Items of Information” (presented on page C-1). The standardized account code structure meets these criteria. In addition, the structure focuses on results, particularly in the goal field. The logical flow of the structure assists nontechnical users in understanding how revenues and expenditures are classified. The number of mandated fields has been kept to a minimum to simplify the structure.</p>

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Suggested Criteria for Statewide System

Adapting State Reporting Requirements

Federal Handbook	Standardized Account Code Structure
<p>As soon as the state handbook is developed, the state educational agency (SEA) should redesign the state’s reports based upon that handbook. Its requirements probably will not be implemented for another year or two, but the formats are needed for training LEAs.</p>	<p>The structure can be used to generate reports as a by-product of the system through data downloads. CDE plans to eliminate unnecessary reports and forms and to collect financial information electronically.</p>

Comparability

Federal Handbook	Standardized Account Code Structure
<p>To achieve financial comparability, LEAs, SEAs, and the federal agencies concerned with education must be prepared to use the minimum account classifications included here. This comparability should provide assistance to LEAs, state and federal administrators, legislators, LEA boards of education, and the general public in understanding where the funds come from and how they are used.</p>	<p>The structure uses the minimum account classifications and provides comparability across LEAs. Administrators using the structure can create reports that:</p> <ul style="list-style-type: none"> • Fulfill categorical requirements. • Show goals or purposes of the LEA. • Track funding by source. • Track funding by use.

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The Financial Accounting Account Classification Structure

Federal Handbook	Standardized Account Code Structure
<p>The dimensions applicable to each type of transaction are:</p> <ul style="list-style-type: none"> • Revenues <ul style="list-style-type: none"> ○ Fund ○ Revenue Account ○ Source ○ Project/Reporting • Expenditures <ul style="list-style-type: none"> ○ Fund ○ Program ○ Function ○ Object ○ Project/Reporting ○ Level of Instruction ○ Operational Unit ○ Subject Matter ○ Job Classification • Balance Sheet <ul style="list-style-type: none"> ○ Fund ○ Balance Sheet 	<p>The structure utilizes the following account fields:</p> <ul style="list-style-type: none"> • Fund • Resource • Goal • Function (Activity) • Object • School <p>The object field contains accounts for the revenue, expenditure, and balance sheet dimensions.</p>

Appendix D Function Codes for Common Activities

The following table lists many common activities and the function code(s) typically associated with each. Optional codes are *italicized*. The activities shown are intended as a guide rather than as a definitive list. It is important to be familiar with the function descriptions in Procedure 325 to ensure proper use of function codes.

Description	Typical Function(s)
Accounting—Agency-wide	7200
Accounting—Administration of Instructional Special Projects	2100/2150
Adaptive Physical Education—Special Education	1190
Administration of Instruction	2100
Administration of Instructional Special Projects	2100/2150
Administrative Activities—Agency-wide	7100 or 7200
Administrative Unit (AU) of a Multidistrict SELPA	2200
Alarm Systems	8100/8300
Ancillary Services	4000
Appraisal Services—Students	3110
Assistant Principal	2700
Assistant Superintendent—Agency-wide	7100/7150
Assistant Superintendent—Business	7200
Assistant Superintendent—Instruction	2100
Assistive Services—Special Education	1190
Assistive Technology—Special Education	1130
Athletics—School-Sponsored (e.g., competition between schools)	4000/4200
Attendance Reporting—Agency-wide	7200
Attendance Reporting—School Level	2700
Attendance Services—Improve Student Attendance	3130
Attendance Truancy Officer	3130
Audiology Services	3150
Audit—Annual Independent (subject to Single Audit Act)	7190
Audit—Annual Independent (not subject to Single Audit Act)	7191
Audit—Bond (Required as a Condition of Issuing Bonds)	8500
Audit—Program Performance or Monitoring	2100/2150
Auditing—Internal	7200/7370
Auditors—External	7190 or 7191
Board of Education	7100/7110
Books—Materially expand library or stock new library	8500
Books and Other Reference Materials	Function of area requesting the purchase
Braille Services—Special Education	1130
Budget Monitoring—Program Specific (instruction-related)	2100/2150
Budgeting—Agency-wide	7200

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Buildings and Improvements of Buildings	8500
Bus Driver Training and Certification	3600
Bus Driver	3600
Bus Maintenance Personnel	3600
Career Counseling	3110
Career Technical Education Training—Special Education	1190
Chief Business or Financial Officer	7200
Chief Executive Officer	7100/7150
Child Care—Community Services (e.g., day care center to assist working parents)	5000
Child Care—Short- Term (e.g., during parents' participation in school activities or meetings)	2490/2495
Child Development—Preschool	1000
Co-curricular Activities—School-Sponsored (e.g., band, chorus, choir, speech)	4000/4100
Communications—Telephone lines, fax lines, cell phones	2700 or 7200 (refer to Object 5900)
Communications—Agency-wide data processing (e.g., connectivity to county data processing systems)	7700
Communications—Instruction related (e.g., Internet access, cable television)	1000, 2420, or 2700 (refer to Object 5900)
Community Relations	7100/7150
Community Services	5000
Community Services—Custodian (paid overtime or extra time for services performed entirely as a result of community services)	5000
Computer-assisted Instruction—Classroom, school networks, computer labs	1000 or 2420
Conference Fees—Staff Development	Normally employee's function
Counseling Services	3110
Credential Services	7200/7430
Curriculum Development	2100/2130
Curriculum Improvement	2100
Custodian	8100/8200
Custodian—Community Services (paid overtime or extra time for services performed entirely as a result of community services)	5000
Data Processing—Centralized (e.g., computer facility management, systems development, agency-wide attendance applications, fiscal systems)	7700
Data Processing—Classroom- or Instruction-Related (if accumulated in Function 7700, must be transferred using Objects 5710/5750)	1000 or 2420
Dental Services to Students	3140
Department Chairperson	2700

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Depreciation of capital assets (accrual-basis financial statements only)	Function that utilizes the asset
Deputy Superintendent—Agency-wide	7100/7150
Director of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Duplicating—Instructional Materials	1000–1999
Duplicating—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.
Duplicating, Printing, Publishing—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Education Technological Services—Special Education	1190
Educational Television Instructional Programs	2420
Election Costs	7100/7110
Evaluate School Staff Members	2700
Field Trip Transportation (may be accumulated in Function 3600, then transferred using Objects 5710/5750)	1000–1999
Fiscal Services—Agency-wide	7200
Food—Instruction Related (e.g., cooking class supplies, instructional rewards)	1000–1999
Food Services to Students	3700
Graduation Expenses	2700
Grant Procurement	7100/7150
Guidance Services	3110
Hall Monitoring	8100/8300
Health Services	3140
Hearing Screening	3140
Hearing Services (e.g., loss, function, impaired hearing)	3150
Home and Hospital Instruction—Regular Education	1000
Home and Hospital Instruction—Special Education	1130
Human Resources (e.g., recruitment, credential services, agency-wide training for noninstructional staff)	7200/7400
Information Dissemination to Students (e.g., educational, occupational, personal, and social)	3110
In-house Instructional Staff Development	2100/2140
Instruction—Home and Hospital	1000 or 1130
Instruction—Special Education	1100–1199
Instruction—Teachers in the classroom and via alternative media (e.g., computer, television, correspondence, radio)	1000
Instructional Administration	2100
Instructional Administration—Special Projects (typically funded from a specific resource and requires project budget and audit)	2100/2150
Instructional Aide—Regular Education	1000

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Instructional Aide—Special Education	1110–1130
Instructional Staff Development—In-house	2100/2140
Instructional Library	2420
Instructional Materials—Guidance of Teachers	2100
Instructional Media	2420
Instructional Programs—Selecting, preparing, and making available to instructional staff television or computer-assisted services	2420
Instructional Research	2100/2120
Instructional Supervision	2100/2110
Instructional Technology	2420
Insurance—Buses	3600
Insurance—Driver Training Vehicle Insurance	1000
Insurance—Food Service Vehicles	3700
Insurance—General property and liability not covered elsewhere	7200
Insurance—Pupil	1000
Interpreter Services—Special Education	1130
Language and Speech—Special Education	1190
Language Disorders—Assess	3150
Language Services	3150
Legal – General Legal Counsel (e.g., interpret laws and statutes, general liability)	7100/7110
Legal – Directly Identifiable with administration of an Instructional Program or with a Capital Project	2100, 8500
Medical Services to Students	3140
Negotiations (Contractual) and Staff Relations	7100/7120
Network Manager—Noninstructional Networks	7700
News Media—Dissemination of Educational Public Information	7100/7180
Nonpublic Agencies/Schools (NPA/S)—Special Education	1180
Noon-duty Personnel	1000
Nursing Services	3140
Orientation and Mobility Instruction—Special Education	1190
Other Specialized Instructional Services—Special Education	1190
Parent Counseling—Special Education	3110
Parent Participation—School Activities	2490/2495
Parent–Teacher Association (PTA) Meetings	5000
Payroll Services	7200/7340
Personnel Services	7200/7400
Photocopying—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Photocopying—Instructional Materials	1000–1999

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Photocopying—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.
Placement Services—Students	3110
Plant Maintenance (e.g., repairing, restoring, renovating school property)	8100/8110
Plant Operations (e.g., heating, lighting, power, grounds keeping, housekeeping)	8100/8200
Police Activities for School Functions	8100/8300
Policy Administration—Agency-wide	7100 or 7200
Principal	2700
Printing, Publishing, and Duplicating—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Printing, Publishing, and Duplicating—Instructional Materials	1000–1999
Program Manager—Instruction Related	2100
Psychological Services	3120
Public Information	7100/7180
Public Relations	7100/7150
Purchasing—Activities to purchase supplies, furniture, equipment	7200/7530
Recreation Program—Community	5000
Renovating School Property	8100/8110
Repairing and Restoring School Property	8100/8110
Retiree Benefits (Allocate in proportion to total salaries or total full-time-equivalent positions in all activities as described in Objects 3701/3702, or direct-charge as described in Objects 3751/3752)	Various functions
Salary Stipend—Staff Development	Normally, employee's function
Scholarship Payments	5000
School Activities—Coordination	2700
School Administration	2700
School Records—Supervise and Maintain	2700
School-Sponsored Athletics (e.g., competition between schools)	4000/4200
School-Sponsored Co-curricular Activities	4000/4100
Secretary—School	2700
Secretary—Superintendent or Governing Board	7100
Security	8100/8300
Sign Language Service—Special Education	1190
Social Work Services	3130
Special Education—Adaptive Physical Education	1190
Special Education—Assistive Services	1190
Special Education—Assistive Technology	1130
Special Education—Braille Services	1130
Special Education—Career Technical Education Training	1190

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Special Education—Education Technological Services	1190
Special Education—Home and Hospital Instruction	1130
Special Education—Instructional Aides	1130
Special Education—Interpreter Services	1130
Special Education—Language and Speech	1190
Special Education—Nonpublic Agencies/Schools (NPA/S)	1180
Special Education—Orientation and Mobility Instruction	1190
Special Education—Other Specialized Instructional Services	1190
Special Education—Resource Specialist Instruction	1120
Special Education—Separate Classes	1110
Special Education—Sign Language Service	1190
Special Education—Supplemental aids and services in regular classrooms	1130
Special Education—Transportation (specialized services specified in IEP)	3600
Special Education—Vision Services	1190
Special Education Instruction	1100–1199
Special Project—Instructional Administration (typically funded from a specific resource and requires project budget and audit)	2100/2150
Special Project—Support Staff for Instructional Administration (includes administrative services beyond general level provided by the business office)	2100/2150
Speech Disorders—Assess	3150
Speech Pathology	3150
Staff Development and Training—Conference Fees	Normally, employee's function
Staff Development and Training—Instructional (e.g., techniques of instruction, how children learn)	2100
Staff Development and Training—Noninstructional Staff (developing agency-wide programs not related to instructional staff or programs)	7200/7400
Staff Development and Training—Salary Stipend	Normally, employee's function
Staff Development Consultant—Work with teachers outside the classroom	2100/2140
Staff Evaluations—School	2700
Staff Relations and Contractual Negotiations	7100/7120
Superintendent	7100/7150
Supervisor of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Technology—Instructional	2420
Telephone Lines—Communications	2700 or 7200 (refer to Object 5900)
Telephone Lines—Centralized Data Processing	7700
Telephone Lines—Instructional Internet Access	1000 or 2420

Appendix D Function Codes for Common Activities

Description	Typical Function(s)
Testing—Classroom teachers administering tests to students	1000–1999
Testing—Coordinate standardized student testing	3160
Testing—Psychological Services	3120
Transportation—Home to School	3600
Transportation—Other Miles (e.g., field trips, between school sites, summer school hours) (may be accumulated in Function 3600, then transferred using Objects 5710/5750)	1000–1999
Transportation—Special Education (specialized services specified in IEP)	3600
Truancy Officer—Attendance	3130
Tuition—Outgoing to another agency	9200
Utilities (e.g., heat, light, power, garbage) (See Communications for telephones.)	8100/8200
Vision Screening	3140
Vision Services—Special Education	1190
Warehousing and Distribution	7200/7540
Xeroxing—Administrative Publications (e.g., annual reports and agency-wide directories or bulletins)	7200/7550
Xeroxing—Instructional Materials	1000–1999
Xeroxing—Program Specific (may be accumulated in Function 7200, then transferred using Objects 5710/5750)	User program function.

Appendix D Function Codes for Common Activities

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Glossary

A

Abatement. A complete or partial cancellation of an expenditure or revenue.

Abatement of expenditures. Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss or damage to the LEA's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

Abatement of revenue. The cancellation of all or some part of any specific revenue previously recorded.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Account numbers or letters. Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same LEA.

Accounts receivable. Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

Accrual basis. Method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

Accrued expenditures. Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

Accrued revenue. Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

Accumulated depreciation. A contra-asset account used to report the accumulation of depreciation. (See also *Depreciation*.)

Actuarial basis. A method used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

Ad valorem tax. A tax based on a percentage of the value of goods or services.

Agency fund. A fund consisting of resources received and held by an LEA as an agent for others.

Allocation. Division or distribution in accordance with a predetermined plan.

Glossary

Allowable costs. Costs that meet the specific criteria of a granting agency.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.

Apportionment. Allocation of state or federal aid, district taxes, or other moneys among LEAs or other governmental units.

Apportionment notice. A document notifying LEAs when moneys were deposited with the county treasurer.

Appraisal. An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.

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

Appropriation ledger. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

Arbitrage. The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.

Assessed valuation. Value placed on personal and real property by a governmental unit for purposes of taxation.

Assets. Resources that are held or owned by an LEA and that have monetary value.

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Audit finding. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.

Audit program. A detailed outline of work to be done and the procedures to be followed during an audit.

Available cash. Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to *Education Code* sections 46000–46014 and 46300–46380.)

Glossary

B

Balance sheet. A statement that shows the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

Basis of accounting. The time at which revenues, expenditures, transfers, and related assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and are reported in the financial statements.

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

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenditures for interest and redemption of bonds.

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without further authorization.

Book value. The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

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.

Budgetary accounts. Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenues, appropriations, and encumbrances.

Budgetary control. The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision. Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Glossary

Budget transfer. Changes among budgeted items. They do not increase or decrease the total budget.

C

Capital assets. See *Fixed assets*.

Capital lease. A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- Ownership is transferred to the lessee at the end of the lease term.
- The agreement contains a “bargain purchase” option.
- The lease agreement is 75 percent or more of the estimated useful life of the property.
- The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

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

Capital projects funds. Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities and other capital assets.

Cash. Currency, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

Cash collections awaiting deposit. Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

Cash in bank. Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

Cash in county treasury. Cash balances on deposit in the county treasury for the various funds of the LEA.

Categorical aid. Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Glossary

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Check. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to a bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classroom unit (CU). The approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet but generally about 960 square feet.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing entries. Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Code. (1) A distinguishing reference number or symbol; (2) a statement of the laws of a specific field (e.g., *Education Code*, *Penal Code*, *Civil Code*, and *Labor Code*).

Compensated absences. Absences for which compensation is paid (e.g., vacation and sick leave).

Component unit. An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR). Financial reporting consisting of three sections: (1) introductory section (general information on the LEA's structure, services, and environment); (2) financial section (basic financial statements and required supplementary information, together with information on individual funds and discretely presented component units not reported separately in the financial statements); and (3) statistical section (trend and nonfinancial data useful in interpreting the basic financial statements).

Contingent liabilities. Items that may become liabilities as a result of conditions undetermined at a given date (e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims).

Contra account. An account to record offsetting transactions (e.g., abatements).

Glossary

Contract. An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

Contracted services. Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

Control account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Cost may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

County School Service Fund (CSSF). A fund established to control the financial operations of county offices of education.

Credit. The right side of a double-entry posting. Credits will reduce assets, deferred outflows of resources, and expenditures and increase liabilities, deferred inflows of resources, revenue, and fund balance.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current expense of education. The current general fund operating expenditures of an LEA for kindergarten and grades one through twelve, *excluding* expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, acquisition and construction of facilities, and objects 6000 and 7000.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. Loans payable in the same fiscal year in which the money was borrowed.

D

Debit. The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

Debt limit. The maximum amount of legally permitted debt.

Debt service. Expenditures for the retirement of debt and for interest on debt.

Debt service funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Glossary

Deficit. The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

Deficit financing. The amount to be provided when estimated expenditures exceed the estimated revenues.

Deficit fund balance. The excess of liabilities and deferred inflows of resources of a fund over its assets and deferred outflows.

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

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Direct expenses or costs. Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disbursements. Payments by currency, check, or warrant. (The term is not synonymous with *expenditures*.)

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

E

Earned interest revenue. A sum of money received or due to be received for the use of money loaned or invested.

EDGAR (Education Department General Administrative Regulations). The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in the *Code of Federal Regulations, Title 34*, parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99. It is defined in the *Code of Federal Regulations, Title 34, Part 77.1*.

Employee benefits. Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe-benefit payments; although not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

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.

Glossary

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Equity accounts. These accounts represent the difference between the assets and deferred outflows of resources and the liabilities and deferred inflows of resources of a fund.

Estimated revenues. For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether all of it is to be collected during the period.

Expendable trust fund. A trust fund in which principal and earnings may be expended.

Expenditures. The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expenses. Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

F

Face value. As applied to securities, the amount stated in the security document.

Fair value of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

Fees. Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

Fidelity bond. A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, *function* refers to those activities or services performed to accomplish a goal.

Glossary

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund balance. The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

G

General fund. The fund used to finance the ordinary operations of the LEA. It is available for any legally authorized purpose.

General journal. A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

General ledger. A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by an LEA.

General long-term debt. Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

Generally accepted government auditing standards (GAGAS). Generally accepted auditing standards for government are established by the U.S. Government Accountability Office and published in *Government Auditing Standards*, also known as the Yellow Book.

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Goal. In SACS, a *goal* defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Glossary

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grade level. Assigned classification of students according to age and school progress (e.g., kindergarten or first grade).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Grants-in-aid. See *Grant*.

H

Holding accounts. Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

I

Income. A term used in accounting for a proprietary-type fund to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Indirect support charges. Charges for routine services not performed as a special service for a particular program but allocated to user programs.

In lieu of taxes. Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

Interest. A fee charged to a borrower for the use of money.

Interfund accounts. Accounts in which transactions between funds are reflected. These include interfund transfer accounts and interfund receivable and payable accounts.

Interfund borrowing. The movement of cash from one fund to another with the expectation that the borrowing is temporary and will be repaid. Interfund borrowing does not affect the fund balance of either the borrowing fund or the lending fund.

Interfund transfers. Money that is taken from one fund under the control of the governing board and added to another fund under the board's control, without the expectation for repayment.

Glossary

Interfund transactions other than interfund loans or borrowing, quasi-external transactions, and reimbursement. Interfund transfers are not revenues or expenditures. They do not increase the resources of the LEA as a whole but they do affect the fund balance of both funds. (See also *Operating transfers, Residual equity transfers, and Interfund borrowing.*)

Interim borrowing. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year; (2) short-term loans in anticipation of tax collections or bond issuance.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Internal control. A plan of organization under which employees' duties are so arranged, and records and procedures so designated, as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system, the employees' work is subdivided so that no single employee performs a complete cycle of operation. Such procedures call for proper authorization by designated officials.

Internal service funds. Funds created to render services on a cost-reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

Inventory. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

J

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Journal. Any accounting record in which the financial transactions of an LEA are formally recorded for the first time (e.g., the cash receipts book, check register, and general journal).

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the LEA as the result of court decisions.

L

LEA. See *Local educational agency.*

Glossary

Lease-purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (with the exception of encumbrances) that are unpaid.

Line-item budgeting. A budget system emphasizing a “balanced budget” through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For budgetary control, further breakdowns of expenditures are made through detailed object accounts based on the wide range of services, supplies, and equipment.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

M

Management’s discussion and analysis (MD & A). The narrative introducing the financial statements and providing an analytical overview of the LEA’s financial performance for the year. It should contain sufficient information for users of the financial statements to evaluate whether the financial position of the LEA has improved or deteriorated as a result of the year’s activities.

Modified accrual basis. The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

N

Net income. A proprietary fund’s excess of revenues and operating transfers in over expenses and operating transfers out.

Not-for-profit organization (NPO). An entity that meets the definition in the Financial Accounting Standards Board’s (FASB) *Statement of Financial Accounting Standards No. 116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.

Glossary

- Its operating purposes are other than to provide goods or services at a profit.
- Unlike business enterprises, it does not have an interest in ownership.

O

Object. As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

Obligations. Amounts that the LEA may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

Operating transfers. All interfund transfers other than residual equity transfers.

Order (for payment). A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

Other financing sources. Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other financing uses. Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. See *Indirect cost*.

P

Payroll register. A document accompanying one or more orders on a fund of an LEA for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

Perpetual inventory. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund.

Personal property. All property except real property. (See also *Real property*.)

Glossary

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund.*)

Physical inventory. The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

Posting. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

Prepaid expenses. Expenditures for which payment has been made but for which benefits have not been realized as of a certain date (e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance).

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Program. A group of related activities that operate together to accomplish specific purposes or objectives.

Program cost accounting. A method to identify program costs in a standard manner. In SACS, the goal field provides the framework for program cost accounting.

Program structure. The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Project year. A field in SACS that is used to distinguish the activities of grants, sometimes known as special projects, whose "project year" or "reporting year" is different from the LEA fiscal year.

Prorating. The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase order. A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

R

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Rebate. See *Abatement* or *Refund*.

Receipts. Cash received.

Reclassification. Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed because of an overcollection.

Glossary

Registered warrant. A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers, and attendance registers).

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition. A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Reserve for encumbrances. An account used to segregate a portion of a fund balance for outstanding encumbrances.

Residual equity transfers. Nonrecurring or nonroutine transfers of equity between funds of the LEA (e.g., transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund).

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Restricted funds. Money whose use is restricted by legal requirement or by the donor.

Revenues. The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

Revolving cash fund. An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

S

SACS. Acronym for standardized account code structure.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Glossary

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial annuity bonds. Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial bonds. Bonds whose principal is repaid in periodic installments over the life of the issue.

Shared revenue. Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax and revenue anticipation notes (TRANs) payable.

Source document. Any voucher, invoice, or other data that support an entry in the accounting records.

Special revenue funds. Funds established to account for the proceeds from specific revenue sources that are restricted or committed to finance particular activities other than capital projects or debt service and not held in trust for other individuals or entities.

Standardized account code structure (SACS). A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of California LEAs.

Statements. (1) In a general sense, all of those formal written presentations that set forth financial information; (2) in technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

State School Fund. A special revenue fund within the State Treasury used for apportionments to school districts and county offices of education on the basis of the Local Control Funding Formula and certain other special-purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the California Department of Education.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Subsidiary ledger. A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account (e.g., payroll ledger and appropriations ledger).

Subvention. Provision of assistance or financial support, usually from a superior governmental unit; a grant.

Glossary

Supply. An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond given by a contractor or by an official who handles cash or securities).

Suspense account. An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

T

Tax and revenue anticipation notes (TRANS). Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax liens. Claims by governmental units on properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rate of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes, protested. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Term bond. A bond whose entire principal matures on a single date.

Trade discount. A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. (See also *Budget transfer* and *Interfund transfers*.)

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be “in balance.”

Trust fund. A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Glossary

Tuition. An amount charged for educational services provided to a student.

U

Unaudited actuals. An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

Unearned revenue. A liability for resources received prior to revenue recognition.

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unit cost. The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure (e.g., the total expenditure for desks divided by the number of desks equals the cost per desk).

Unrealized revenue. Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

Unsecured roll. Assessed value of personal property other than secured property.

V

Voucher. A written document that evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

W

Warrant. A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Warrants payable. The amount of warrants issued, outstanding, and unpaid.

Withholding. The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

Work in process. The value of partially completed products manufactured or processed, such as a partially completed printing job.

Work order. A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

Workstation. Computer, personal computers, or work areas assigned for data processing purposes.