



2016-2017
CHART OF ACCOUNTS

LISTING OF FUNDS

General Fund – Unrestricted & Restricted	01.0
Adult Education Fund	11.0
Child Development Fund	12.0
Cafeteria Fund	13.0
Scholarships	73.0

LISTING OF RESOURCES

Unrestricted Resources

00000.0 – 19990.0

CODE	PROGRAM TITLE
00000.0	Unrestricted - General
01900.0	Unrestricted - LCAP
14000.0	Education Protection Account

Federal Restricted Resources

30000.0 – 59990.0

CODE	PROGRAM TITLE
30100.0	NCLB: Title I, Part A
30600.0	NCLB: Title I, Part C, Migrant Ed. (Regular)
30610.0	Title I, Migrant Education (Summer)
33100.0	Special Ed: IDEA Basic Local Assistance
33150.0	Special Ed: IDEA Preschool Grants, Part B
33200.0	Special Ed: IDEA Preschool Local Entitlement, Part B
33270.0	Special Ed: Federal Mental Health
33450.0	Special Ed: IDEA Preschool Staff Development
35500.0	Voc. & Tech. Education
35550.0	Carl Perkins Adult Ed.
39050.0	ESL - Citizenship
39130.0	Adult Ed. Priority 5 & GED
39260.0	ABE: English Lit & Civics Ed.
40350.0	NCLB: Title II, Part A, Teacher Quality
42030.0	Title III, Limited English Proficiency Program (LEP)
50250.0	Child Development Block Grant
50250.1	Calif. State Preschool Program
53100.0	Child Nutrition - School Program
56400.0	Medi-Cal Billing Option

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State Restricted Resources

60000.0 – 79990.0

60100.0	After School Education & Safety (ASES)
61050.0	Child Development-CSPP
62250.0	Emergency Repair Program - Williams
62300.0	CA Prop 39 Clean Energy Jobs
62640.0	Educator Effectiveness Training
63000.0	Lottery: Instructional Materials
63870.0	Career Technical Ed. Incentive Grant
63910.0	Adult Education Block Grant
65000.0	Special Education
65010.0	Special Education State Local Assistance Grant
65120.0	Prop 98 Mental Health Fund

Other State Restricted Resources

80000.0 – 99999.0

81500.0	Routine Restricted Maintenance
90107.0	Project READ
90108.0	Tri-Cities Consortium
91500.0	AMETLL
93000.0	School Site Fund
93400.0	ASB

LISTING OF GOAL CODES

Account Range	SACS Account Number	Account Name	Associations in SACS Function
000000	00000	UNDISTRIBUTED	
		INSTRUCTIONAL PROGRAMS	
00001-09999		General Education Pre-K	
	00010	General Education, Pre-K	Various
	00011	LVN Fees	
10000-29999		Regular Education	
	11100	Regular Education, K-12	10000, 42000
11300-19999		<i>Other K-12 Subject Matter</i>	
20000-29999		Reserved for Other Subject Matter	10000
30000-39999		Other Education	
	32000	Continuation Schools	10000
	33000	Independent Study Centers	10000
	38000	Vocational Education	10000
40000-47490		General Education, Adult	
	41100	Regular Education, Adult	10000
47500-49999		Supplemental Education, K-12	
	47600	Bilingual Ed, K-12	10000
	48500	Migrant Education, K-12	
50000-59999		Special Education	
	50010	Special Ed: Unspecified Non-Instructional	Various
	57300	Special Ed: Preschool Students	11100, 11200, 11900, 42000
	57500	Special Ed: Age 5-22 Severely Disabled	11100, 11200, 11900, 42000
	57700	Special Ed: Age 5-22 No Severely Disabled	11100, 11200, 11900, 42000
60000-69999		Regional Occupational Programs	10000, 42000
71000-71999		Non-Agency	
	71100	Non-Agency - Educational	
	71500	Non-Agency - Other	
80000-99999		Non-Instructional Programs	
	81000	Community Services	50000

FUNCTION CODES

Account Range	SACS Account Number	Account Name
00000	00000	Used for revenues and balance sheet transactions
10000		INSTRUCTION
	10000	Instruction
	10010	Summer School
	11100	Special Ed: Separate Classes (Goals: 57100-57700)
	11200	Special Ed: Resource Specialist Instruction (Goals: 57100-57700)
	11900	Special Ed: Other Specialized Instructional Services (57100 -57700)
20000		INSTRUCTION - RELATED SERVICES
	21000	Instructional Supervision and Administration
	21400	Instructional Staff Development
	21500	Instructional Administration of Special Projects
	24200	Instructional Media, Library, & Technology
	24950	Parent Participation
	27000	School Administration
30000		PUPIL SERVICES
	31100	Guidance and Counseling Services
	31200	Psychological Services
	31300	Attendance & Social Work Services
	31400	Health Services
	31500	Speech Pathology & Audiology
	31600	Pupil Testing Services
	36000	Pupil Transportation
	37000	Food Services
	39000	Other Pupil Services
40000		ANCILLARY SERVICES
	41000	School Sponsored Co-Curricular
	42000	School Sponsored Athletics
50000	50000	COMMUNITY SERVICES
	50000	Community Services
70000		GENERAL ADMINISTRATION
	71100	Board
	71500	Superintendent
	71900	External Financial Audit
	72000	Other General Administration
	72100	Indirect Cost Transfers

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	74000	Personnel/Human Resources Services
	75300	Purchasing
	75400	Warehousing & Distribution
	75500	Printing, Publishing, & Duplicating
	77000	Centralized Data Processing Services
80000		PLANT SERVICES
	81000	Plant Maintenance & Operations
	81100	Maintenance
	82000	Operations
	83000	Security
	85000	Facilities Acquisition & Construction
	87000	Facilities, Rents and Leases

LISTING OF OBJECT CODES

Account Range	SACS Account Number	Account Name	Association in SACS Function
1000-7999		EXPENDITURES	
1000-1999		Certificated Personnel Salaries	
1100-1199	1100	Certificated Teachers' Salaries (Credentialed)	
1110		Teacher Salaries - Full Time	10000
1130		Teacher Salaries - Hourly/Extra Duty	10000
1160		Teacher Salaries - Substitutes	10000
1170		Teacher Salaries - Stipends	10000
		Certificated Positions Include:	
		Classroom Teachers	Various
		Pre-School/Children's Center Supervisor	10000
		Substitute Teacher/Period	10000
		Pre-School/Children's Center Substitute	10000
		Extra Coaching Duties	11100
		Teacher Stipends	40000
1200-1299	1200	Pupil Support Salaries (Credentialed)	
1210		Certificated Pupil Support Salaries - Full Time	Various
1230		Cert. Pupil Support Salaries - Hourly/Extra Duty	Various
		Certificated Positions Include:	
		Academic Advisor	31100
		Counselor	31100
		Pathologist - Speech/Language	31500
		Psychologist	31200
1300-1399	1300	Supervisors & Administrators (Credentialed)	
1310		Cert. Supervisors & Admin. Salaries - Full Time	Various
		Certificated Positions Include:	
		Administrator	Various
		Chief Technology Officer	77000
		Coordinator	Various
		Director	Various
		Principals & Assistant Principals	21000/27000

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		Superintendent/Assistant Superintendent	Various
		Transformation Specialist	27000
1900-1999	1900	Other Certificated Salaries (Credentialed)	
1910		Other Certificated Salaries - Full Time	Various
1930		Other Certificated - Hourly/Extra Duty	
		Certificated Positions Include:	
		Community Partner Specialist	50000
		Instructional Coach	Various
		Instructional Improvement Lead	21000/27000
		Parent Involvement Specialist	21000
		Program Specialist	21000
		Transformation Coach	27000
2000-2999		Classified Personnel Salaries	
2100-2199	2100	Classified Instructional Aides' Salaries	
2110		Classified Instructional Aide - Full Time	10000
2120		Classified Instructional Aide - Part Time	10000
2130		Classified Instructional Aide - Hourly/Extra Duty	10000
2160		Classified Instructional Aide - Substitutes	10000
2170		Instructional Aide Salaries - Stipend	Various
		Classified Positions Include:	
		After School Program Supervisor	10000
		After School Program Assistant/Intern	10000
		Instructional Assistants	Various
		Computer Lab Assistant	10000
		Child Care Assistant	10000
		Pathology Assistant - Speech/Language	11900
		Tutor	Various
		Walk On Coach - Non Certificated	42000
2200-2299	2200	Classified Pupil Support Salaries	
2210		Classified Pupil Support Salaries - Full Time	Various
2220		Classified Pupil Support Salaries - Part Time	Various
2230		Classified Pupil Support Salaries - Hourly/Extra Duty	Various
2240		Classified Pupil Support Salaries - Overtime	Various
2260		Classified Pupil Support Salaries - Substitutes	Various
		Classified Positions Include:	
		Bus Driver	36000
		Campus Monitor	81000
		Carpenter	81100

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		College Career Center Technician	31100
		Cook	37000
		Custodian	37000/82000
		Electrician	81100
		Equipment Operator - Maintenance	81100
		Gardener	81100
		Glazier	81100
		Health Technician	31400
		Interpreter/Translator	Various
		Irrigation Specialist	81100
		Library Media Assistant	24200
		Licensed Clinical Social Worker	31300
		Locksmith	81100
		Maintenance Worker	81100
		Masonry Worker	81100
		Mechanic	81100
		Nutrition Service Worker	37000
		Painter, Plumber & Roofer	81100
		School Community Liaison	81000
		Security Officer	83000
		Testing Assistant/Technician	31600
		Warehouse Worker/Delivery Driver	37000/75400
		Welder	81100
2300-2399	2300	Classified Supervisors & Administrators	
2310		Class. Supervisors & Admin. - Full Time	Various
2330		Class. Supervisors & Admin. - Hourly/Extra Duty	Various
		Classified Positions Include:	
		Accounting/Finance Manager	72000
		Benefits & Payroll Manager	72000
		Business Manager/CFO	Various
		Assistant Superintendent, Business	72000
		Board Member	71100
		Chief of Security	83000
		Commissioner	74000
		Computer Security Analyst	77000
		Construction Coordinator	Various
		Director of Fiscal Services	72000
		Director/Assistant of MOT	Various
		Director/Supervisor/Coord.- Nutrition Services	37000
		Director of Classified Personnel	74000
		Director of Purchasing & Stores	75300
		Director/Assistant of Research & Evaluation	77000

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		District Attendance Auditor	72000
		Early Childhood Ed. Coordinator	27000
		Facilities Planner	85000
		General Counsel	74000
		Maintenance Supervisor & Plant Manager	81100
		Office Supervisor	27000
		Operations Supervisor	82000
		Payroll Supervisor	72000
		Security Operations Supervisor	83000
		Transportation Supervisor	36000
2400-2499	2400	Technical, Clerical, and Office Salaries	
2410		Class. Clerical & Office Salaries - Full Time	Various
2430		Class. Clerical & Office Salaries - Hrly/Extra Duty	Various
2440		Class. Clerical & Office Salaries - Overtime	Various
		Classified Positions Include:	
		Accountant/Accounting Technician/Assistant	Various
		Administrative Assistant	Various
		Administrative Office Coordinator	Various
		ASB Bookkeeper	27000
		Attendance Assistant	31300
		Benefits/Payroll Analyst	72000
		Benefits Specialist	71100
		Buyer	75300
		Data Analyst	77000
		District Receptionist	74000
		District Record Technician	31300
		Legal Analyst	74000
		Media Production Technician	75500
		Network/Computer Specialist/Technician	77000
		Occupational Program Assistant	27000
		Office Assistant	Various
		Payroll Technician	72000
		Personnel Specialist/Technician	74000
		Printing/Mail Room Assistant	75500
		Purchasing Assistant/Technician	75300
		Records Clerk	27000
		Secretary	Various
		Special Education Technician	21000
		Student Data Technician	77000
		Student Services Assistant	27000

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2900-2999	2900	Other Classified Salaries	
2910		Other Classified Salaries - Full Time	Various
2920		Other Classified Salaries - Part Time	Various
2930		Other Classified Salaries - Hourly/Extra Duty	Various
		Classified Positions Include:	
		Foster Care Case Manager	50000
		Locker Room Attendant	82000
		Occupational Therapist	31400
		School Community Liaison	50000
		Student Worker & Student Store Worker	21000/27000
3000-3999		Employee Benefits	
	3100	STRS - State Teachers' Retirement System	
3111		STRS for Certificated Positions	Various
3112		STRS for Classified Positions	Various
	3200	PERS - Public Employees' Retirement System	
3211		PERS for Certificated Positions	Various
3212		PERS for Classified Positions	Various
	3300	OASDI - Social Security	
3311		OASDI for Certificated Positions	Various
3312		OASDI for Classified Positions	Various
	3300	Medicare Benefits	
3331		Medicare for Certificated Positions	Various
3332		Medicare for Classified Positions	Various
	3400	Health & Welfare Benefits (H&W)	
3411		H&W for Certificated Positions	Various
3412		H&W for Classified Positions	Various
	3500	SUI - State Unemployment Insurance	
3511		SUI for Certificated Positions	Various
3512		SUI for Classified Positions	Various
	3600	W/C - Workers' Compensation Insurance	
3611		W/C for Certificated Positions	Various
3612		W/C for Classified Positions	Various
	3700	Retiree Benefits	
3711		Retiree Benefits for Certificated Positions	Various
3712		Retiree Benefits for Classified Positions	Various
	3900	Other Benefits	

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4000-4999		Books & Supplies	
4100-4199	4100	Approved Textbooks	
4110		Textbooks	
4200-4299	4200	Books and Other Reference Materials	
4210		Books	
		Workbooks/Consumables	10000
		Books, Other than Textbooks	Various
		Administrative Books	Various
		Classroom Books	10000
		Library Books	24200
4300-4399	4300	Materials and Supplies	
4310		Materials (less than \$500 per item)	Various
		Instructional Materials & Supplies	10000
		Instructional Media Supplies	24200
		Diplomas & Graduation Ceremony Supplies	27000
		Magazines used in Classrooms	10000
		Pamphlets/Publications used in Classroom	10000
		Subscriptions for Classroom use	10000
4311		Classroom Technology Equipment	
		Classroom Computers, Tablets, Printers, Etc. (less than \$500 per item)	Various
4350		Office Supplies	
		Administrative Publications/Periodicals	Various
		Office Equipment (less than \$500 per item)	Various
		Office Supplies	Various
4351		Office Technology Equipment	
		Office Computers, Tablets, Printers, Etc. (less than \$500 per item)	Various
4360		Fuel and Oil	
		Fuel - District Maintenance Vehicles/Equipment	81000/81100/82000
		Oil - District Maintenance Vehicles/Equipment	81000/81100
4370		Custodial/Operations Supplies	
		Building Cleaning Supplies	81000/82000

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		Custodial/Janitorial Supplies	81000/82000
		Gardening Supplies	81000/82000
4380		Maintenance Supplies	
		Carpet/Drapery Replacement (Repair)	81000/81100
		Glass Repair - Windows (Buildings/District Vehicles)	81000/81100
		Light Bulbs	81000//81100
		Maintenance Supplies	81000/81100
		Plumbing Fixtures Repair	81000/81100
		Repair Parts	81000/81100
		Vehicle Repair Parts	81000/81100
4390		Health Supplies	31400
		Catering, Other than Services (Supplies)	Other than 31400
4400		Non-Capitalized Equipment	
		Equipment (\$500 - \$4,999 per item)	Various
4411		Computer Equipment (Instructional & Non-Instructional)	
		Computers, Servers, Tablets, Printers, Etc. (\$500 - \$4,999 per item)	Various
5000-5999		Services and Other Operating Expenditures	
5210		Mileage	Various
5220		Travel and Conference:	
		Airfare, Registration Fees, Lodging,	Various
		Car Allowances, Car Rental, Parking Fees	Various
		Meals as part of a Workshop/Meeting	Various
		Reimbursement - Travel/Conference Expenses	Various
5310		Dues and Memberships	
5440-5499	5400	Insurance	
5450		All Insurance	
		Bond Insurance	72000
		Fire/Theft/Liability/Vehicle Insurance	81000
5500-5599	5500	Operation and Housekeeping Services	
5510		Gas Utility Service	81000/82000

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5520		Electricity Utility Service	81000/82000
5530		Water Utility Service	81000/82000
5560		Waste Disposal and Garbage Service	81000/82000
5570		Pest Control (Exterminator Service)	81000/82000
5600-5699	5600	Rentals, Leases, and Repairs	
5610		Rentals	
		Building/Equipment Lease (without option to purchase)	87000
		Building and Equipment Rental	Various
		Copier Machine Lease (without option to buy)	Various
		Leases (without option to purchase Facility)	87000
		Portable Classrm Rental/Lease (without option to buy)	87000
		Postage Machine Rental	Various
		Rentals (not Facilities)	Various
5630		Repairs	
		Carpenter Repairs	81000/81100
		Carpet Repairs	81000/81100
		Contracts for Repairs of Buildings/Sites or Equip.	81000/81100
		Electrician Repairs	81000/81100
		Equipment Repairs	Various
		Equipment Service Agreements	Various
		General/Equipment Repairs	Various
		Maintenance Agreements	Various
		Painter Repairs	81000/81100
		Plumber Repairs	81000/81100
5700-5799	5700	Direct Costs for Transfer of Services	
5710		Transportation ("T" Requisitions)	Various
5711		Printing and Mailing (Reprographics)	Various
5750		Catering ("F" Reqs) from Food Services - All Funds	Various
5751		Printing/Mailing (Reprographics) Fund 11.0-13.0	Various
5752		Transportation ("T" Requisitions) Fund 11.0-13.0	Various
5800-5899	5800	Other Professional/Consulting Services & Operating Services	
5810		Instructional Services – Contracts/Consultants	10000/11900
5812		Transportation - Charter (C Requisitions)	Various
5815		Food Catering (Outside Vendor)	Various

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5820		Audit, Legal and Election Costs	71000/71100
		Attorney Fees	Various
		Judgments	Various
		Legal Judgment Expense	Various
5830		Advertisement	
		Advertising for bids required by law or bond sale	75300
		Advertising for personnel – help wanted ads	74000
		Advertising for public notices and information	71000/71800
		Help wanted ads in newspapers and publications	74000
		Public Notices placed in local papers and publ.	71000/71800
		Radio and Television public notice commercials	71000/71800
5840		Computer/Technology Related Services	
		Computer Curriculum Consultants	Various
		Computer Internet/Web Specialist	Various
		Computer Software Training Consultants	Various
		Computer Program Use/License Fees - Classroom	10000
		Computer Program Use/License Fees - Media Library	24200
		Computer On-Line Service Fees - Classroom	1000
		Computer On-Line Service Fees - Media Library	24200
		Computer On-Line Service Fees - Career Center	31100
5850		Non-Instructional Consultants	Other than Instructional
5860		Drug Testing	72000/74000
		Fingerprints & Other Employment Costs	72000/74000
		Physical Exams	72000/74000
		TB and X-Ray Tests	72000/74000
5880		Other Charges/Fees	
		Admission Fees for Students	10000
		Penalty/Interest on Withholding	72000
		Referees or Other Game Official Payments	42000
		Student Participation Fees	41000/42000
		Tournament or Contest Fees	42000
5885		Scholarship Payments	50000
5890		Other Services	Various
		Outside Printing	Various

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5900-5999	5900	Communications	
5910		Communications	
		Postage and Refill of Postage Meters	Various
		Delivery Charges for UPS, FedEx, USPS, etc.	Various
		Fax and TV Cable Lines	Various
		Internet Services	Various
		Cellular Phone Service	Various
		Local/Long Distance Phone Service	Various
		Telephone Service Systems	Various
6000-6999		Capital Outlay	
6410		Equipment (Capitalized over \$5,000 per item)	
		Classroom Equipment	10000
		Equipment and Furniture	Various
		Vehicles (Other than Buses)	Various
6411		Computer Equipment (Technology)	
		Computers, Servers, Printers & Other Computer Hardware (over \$5,000 per item)	Various
6500-6599	6500	Equipment Replacement	
6510		Equipment Replacement	Various

LISTING OF LOCATIONS

CODE	SCHOOL SITE/LOCATION	MAJOR FUNCTION
101	Abbott Elementary	Various
102	Lincoln Elementary	Various
103	Lindbergh Elementary	Various
104	Lugo Elementary	Various
105	Mark Twain Elementary	Various
106	Roosevelt Elementary	Various
107	Washington Elementary	Various
108	Will Rogers Elementary	Various
109	Wilson Elementary	Various
111	Rosa Parks Elementary	Various
112	Thurgood Marshall Elementary	Various
113	Helen Keller Elementary	Various
321	Lynwood Middle	Various
322	Hosler Middle	Various
323	Cesar Chavez Middle	Various
425	Pathway High	Various
431	Lynwood High	Various
432	Firebaugh High	Various
535	Vista Continuation	Various
545	Lynwood Community Day School	Various
590	Adult Education	Various
610	Non-Public Schools	Various
735	Instructional Services	Various
737	Assessment & Evaluation	Various
738	Elementary Education	Various
739	Secondary Education	Various
740	Professional Development	21000
741	Special Education	Various
742	Student Services	31300
743	LEAP	Various
746	VEA/ROP	21000
747	Child Development	Various
748	Reprographics	75500
749	Academic Services	21000
750	Board of Education	71100
751	Superintendent	71500
752	Certificated Personnel	74000
753	Classified Personnel	74000
758	Employee Relations	71100

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CODE	SCHOOL SITE/LOCATION	MAJOR FUNCTION
760	Business Services	72000
761	Fiscal Services	72000
762	Information Systems	77000
763	Purchasing	75300
765	Maintenance, Operations & Transportation	81100/36000
766	Custodial	82000
768	Security	83000
769	District Wide	Various
777	Warehouse	75400
780	Food Services	37000
781	Central Kitchen	37000