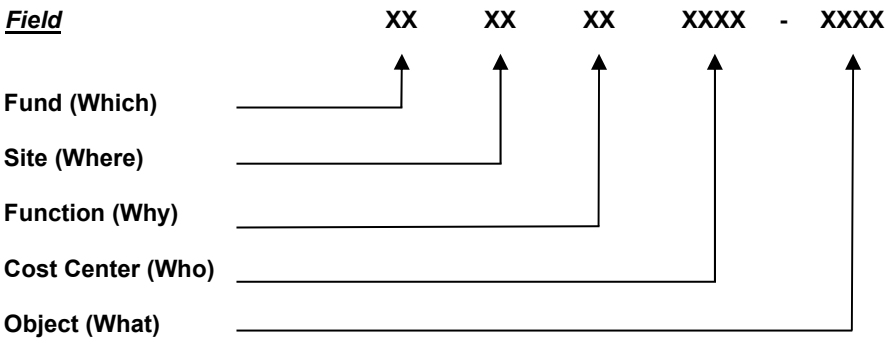
Pseudo Code Structure Layout

Pseudo Code Structure Layout



Example of Pseudo Account Line: 01 58 09 1027 – 4350

01	58	09	1027	4350
General Fund	**Eastbluff Site**	**School Admin Function**	**Grades K-6 Cost Center**	**General Supplies Object**

Account Number Structure

Newport-Mesa uses a Pseudo Code to abbreviate the 22-digit number string required by the State Standard Account Code Structure (SACS). The Pseudo Code is inclusive of Fund, Site, Function, Cost Center, and Object. A different Pseudo exists for every unique code string combination. Budgets and actual costs are recorded and retained in the system by pseudo/object combinations. The inclusion of the object code at the end of the pseudo code results in what is referred to as the pseudo/object combination, or simply the account number.

Fund (2 digits) **(Which)**

The first two digits represent the Fund number. Most of the district's expenditures occur in the General Fund (01). The principal role of funds is to demonstrate fiscal accountability. The financial transactions of the district are separated into various funds to permit administrators to ensure and to report on compliance with the laws and regulations that affect the district.

Site (2 digits) **(Where)**

The Site is a two-character code defined by Newport-Mesa that is used to describe physical locations or administrative groups.

Function (2 digits) **(Why)**

The Function field describes activities or services performed in accomplishing the Goal. For example, to provide the appropriate atmosphere for learning, Newport-Mesa schools and departments transport students, teach students, feed students, and provide health services. Each of these activities is a Function; thus, a Function refers to the activity or service performed to support one or more Goals. The Function field applies to **all** expenditure accounts. Every expenditure must be coded to a function.

Cost Center (4 digits) **(Who)**

The Cost Center is a code defined by the district with four digits that represent the lowest level of detail for a given transaction. Specific Categorical programs are identified at this level.

Object (4 digits) **(What)**

The last four digits represent the object code. Object codes define the type of account (asset, liability, fund balance, revenue, or expenditure) and subsets of accounts such as type of expenditure (salary, benefits, books, and supplies, etc.). Object codes used by the district adhere to the state guidelines as defined in the *California School Accounting Manual*.

Fund

01 – General Fund

The General Fund is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

12 – Child Development Fund

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs (Education Code Section 8328).

The Child Development Fund may be used only for expenditures for the operation of child development programs. Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent donations or other charges to users, if significant, should be accounted for in an Enterprise Fund.

13 – Cafeteria Fund

The Cafeteria Fund (Education Code sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program.

The Cafeteria Fund shall be used only for expenditures for the operation of the district's food service program (Education Code sections 38091 and 38100). The governing board of the district may establish and maintain within the Cafeteria Fund a reserve for cafeteria equipment (Education Code Section 38102).

17 – Special Reserve Fund for Other Than Capital Outlay Projects

The Special Reserve Fund for Other Than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund monies for general operating purposes (Education Code Section 42842). Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the district before expenditures can be made.

20 – Special Reserve Fund for Post-Employment Benefits

The Special Reserve Fund for Post-Employment Benefits may be used to account for amounts the district has earmarked for the future cost of retiree benefits but has not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure.

Fund

21 – Building Fund

The Building Fund is composed of Measure F Funds received from the sale of General Obligations Bonds. On November 8, 2005, the voters of Newport-Mesa passed "Measure F" with a 55 percent favorable vote. Measure F provided for the levy of a special tax to support General Obligation Bonds to increase access to educational opportunities for all students, provide facilities to meet current state educational requirements, and improve student safety by completing specific projects throughout the school district.

General Obligation Bond Series 2017 (Sub-Fund 21-26)

The Building Fund contains Sub-Fund 21-26.

25 – Capital Facilities Fund

The Capital Facilities Fund is used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Code sections 65970–65981) or private agreements between the district and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (Government Code Section 66006). Expenditures in the Capital Facilities Fund are restricted to the purposes specified in Government Code sections 65970–65981 or to the items specified in agreements with the developer (Government Code Section 66006).

35 – School Facilities Fund (Prop 1A)

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

School Facilities Fund (Sub-Fund 35-39)

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

School Facilities funding related to Proposition 47 are to be used for Measure F projects.

Fund

40 – Special Reserve/C.O.P. Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840). Other authorized resources which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (Education Code Section 15235).

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the district's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against the Object 6000, Capital Outlay accounts.

67 – Self-Insurance Fund

Self-Insurance Funds are used to separate monies received for self-insurance activities from other operating funds of the district. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (Education Code Section 17566).

Workers' Compensation Insurance Reserve Fund (Sub-Fund 67-68)

Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most of the activities of the Self-Insurance Fund should be coded to Function 6000, Enterprise. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (Education Code Section 17566).

Property and Liability Fund (Sub-Fund 67-70)

To provide insurance for property and liability as defined by Section 17565 of the Education Code. Disbursements from this fund may be made for the payment of claims, administrative costs, related services, deductible insurance amounts, purchasing excess insurance, and to deposit income received from investments.

Fund

71 – Retiree Benefit Fund

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust or an arrangement that is equivalent to a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust or to an arrangement that is equivalent to a formal trust should be accounted for in the general fund or a special reserve fund.

Moneys may be contributed to the Retiree Benefit Fund (Fund 71) from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (Education Code Section 42850). The principal revenues in this fund are:

- Interest
- In-District Premiums/Contributions
- All Other Local Revenue

Site Codes

Description	Short Description	Site Code
Adams	ADMS	32
Achievement, Innovation, & Continuous Improvement	AICI	09
Andersen	ANDR	59
Assessment	ASMT	10
Back Bay High School	BBHS	60
Board of Education/Superintendent	BOE	01
Business Services	BUSN	04
California	CAL	36
College Park	CPK	38
Corona Del Mar High School (7-12)	CDM	76
Costa Mesa High School (7-12)	CMHS	77
Davis	DAVS	39
BESST Student Services	BESST	64
Early College High School (9-12)	ECHS	63
Eastbluff	ESTB	58
Education Technology	EDTC	03
Elementary	ELEM	07
Elementary Summer Program	ELSM	17
Ensign Intermediate (7-8)	ENSN	68
Estancia High School (9-12)	EHS	78
Facilities & Operations	F&O	08
Harbor View	HVW	40
Harper	HPR	22
Health Services	HS	12
High School (9-12) Summer Program	HSSM	29
Human Resources	HR	05
K-12 Instruction & Leadership Development	ILD	11
Kaiser	KSR	41
Killybrooke	KLYB	42
Lincoln	LNC	43
Lindbergh	LND	21
Mariners	MRNS	44
Monte Vista High School (9-12)	MVHS	62
Middle School (7-8) Summer Program	MSSM	27
Newport Coast	NCST	46
Newport Elementary	NPEL	48
Newport Harbor High School (9-12)	NHHS	79
Newport Heights	NHTS	49
Paularino	PAUL	50
Pomona	POM	51
Presidio	PRSD	66

Note: The leading zero for site codes is not displayed; however, the leading zero must be entered in the selection criteria for BusinessPlus reporting and web-based inquiry.

Site Codes

Description	Short Description	Site Code
Rea	REA	52
Secondary	SCND	06
Sonora	SNRA	53
Special Education	SPEC	14
Special Education – Local Assistance	SELA	90
Special Education – Elementary Ed / Preschool	SE-P/EL	97
Special Education – Secondary Ed	SE-SEC	96
Special Education – SELPA	SLPA	13
Special Education – Summer School	SPSS	15
Student Services	STDS	16
TeWinkle Intermediate (7-8)	TWNK	72
Victoria	VICT	54
Whittier	WHTR	55
Wilson	WLSN	56
Woodland	WOOD	34
Tuition Out of District	TUIT	91
Private School – Christ Lutheran	CLES	81
Private School – Our Lady Queen of Angels	OLQA	82
Private School – St. Joachim	SJPS	83
Private School – St. John the Baptist	SJBE	84
Private School – Waldorf School of OC	WSOC	87
Private School – Newport Christian	NCPS	88

Note: The leading zero for site codes is not displayed; however, the leading zero must be entered in the selection criteria for BusinessPlus reporting and web-based inquiry.

Function Codes

NMUSD Function Code	SACS Code	Acronym	Function Description
01	1000	IN	Instruction
02	1002	IA	Instructional Art
03	2100	SU	Instructional Supervision and Administration
05	2420	IL	Instructional Library, Media, and Technology
07	2490	OI	Other Instructional Resources
09	2700	SA	School Administration
11	3110	GC	Guidance and Counseling Services
13	3120	PS	Psychological Services
15	3130	AS	Attendance and Social Work Services
17	3140	HS	Health Services
19	3150	SP	Speech Pathology and Audiology
21	3160	PTS	Pupil Testing Services
25	3600	PT	Pupil Transportation
27	3700	NS	Nutrition Services
29	3900	OP	Other Pupil Services
31	4000	AN	Ancillary Services
32	4900	AA	Ancillary Art Services
33	5000	CS	Community Services
35	6000	EN	Enterprise
37	7100	BD	Board and Superintendent
38	7190	FA	External Financial Audit
39	7200	GA	Other General Administration
40	7210	TIC	Transfers (Indirect Costs)
45	7700	IT	Centralized Data Processing
47	8100	MO	Plant Maintenance and Operations
48	8300	SEC	Security
49	8500	FA	Facilities Acquisition and Construction
51	8700	FR	Facilities Rents and Leases
54	9100	DEBT	Debt Services
55	9200	TBA	Transfers Between Accounts
56	9300	IFNDT	Interfund Transfers
60	1110	SESC	Special Education Separate Classes
61	1120	SERS	Special Education Resource Specialist Instruction
62	1130	SESA	Special Education Supplement Aids and Services in Regular Classrooms
63	1180	SENP	Special Education, Nonpublic Agencies/ Schools (NPA/NPS)
64	1190	SEOS	Special Education, Other Specialized Instructional Services

Function Description

INSTRUCTION

NMUSD Code 01 SACS Code 1000

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as computers, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, readers, teaching machines, etc.) that assist in the instructional process. If a stipend is paid to a teacher for any non-instructional function, the stipend should be coded to the appropriate function. Expenditures for department chairpersons who teach part-time should be prorated using the full-time equivalent (FTE) ratio. Full-time department chairpersons' expenditures should be included in Function 09 (2700), School Administration. Expenditures for instructional technology, which include computers, routers and servers, software licenses, communication lines, and computer maintenance costs, may be coded to Function 01 (1000), Instruction, where they can be identified directly with the classroom. Instructional functions may not be used in capital project funds.

INSTRUCTIONAL ART

NMUSD Code 02 SACS Code 1002

Instructional Art includes all instructional activities and materials related to the following programs: dance; media arts; music; theatre; and visual arts including folk art, painting, sculpture, photography, and craft arts; creative expressions including graphic arts and design, computer coding, animation, music composition and ensembles; and script writing, costume design, film, and video.

Function Description

INSTRUCTIONAL SUPERVISION AND ADMINISTRATION

NMUSD Code 03 SACS Code 2100

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, understanding of child development, staff training, etc. This function includes both staff with supervisory duties as well as staff who are singularly involved with projects to improve curriculum and guidance of teachers in the use of instructional materials. This function also includes special project administration. Salaries and associated costs of staff who provide supplemental services above the general level provided by the business office or who provide services normally required of a program manager may be charged to Function 03 (2100), Instructional Supervision.

The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged. 50 percent as a direct cost to Function 03 (2100), Instructional Supervision and Administration; 50 percent to Function 39 (7200), Other General Administration.

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

Activities associated with directing, managing, and supervising instructional services. Activities associated with assessing programs and instruction based on research. Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques to stimulate and motivate students.

Expenditures for staff or consultants to develop curriculum for the professional or occupational growth and competence of instructional staff members during the time of their service to the school system or school. These activities include guiding teachers in the use of instructional materials, administering sabbaticals, providing the environment for in-service training, and so forth.

Function Description

The cost of a consultant who works with teachers outside the classroom should be charged to Function 03 (2100), Staff Development, and object 5810, Professional and Consulting Services and Operating Expenditures.

A fee paid for an employee to attend a conference or a salary stipend for attending a staff development conference should follow the function of the employee. For example, the cost of a classroom teacher improving his or her ability to teach is an instructional cost, an "activity dealing directly with the interaction between teachers and students," and should be charged to Function 01 (1000), Instruction. Likewise, the cost of a school nurse attending a staff development conference should be coded to Function 17 (3140), Health Services.

The cost of a maintenance employee attending staff development should be coded to Function 47 (8100), Plant Maintenance and Operations.

Activities associated with the administration of special projects, such as Title 1 or migrant education. Special projects are usually conducted entirely in support of an instructional program or another support program. Include salaries of directors or supervisors of instruction-related special projects and associated clerical or program support staff. Costs will generally be associated with a specific resource and may have a specific goal.

INSTRUCTIONAL LIBRARY, MEDIA, AND TECHNOLOGY

NMUSD Code 05 SACS Code 2420

Activities concerned with the use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning purposes. These activities consist of selecting, preparing, caring for, and making available to members of the instructional staff audiovisual equipment and material, education programs presented through television services, and computer-assisted instruction services. This category also includes guiding individuals in the use of library books and materials. All educational media include printed and non-printed sensory materials. Instructional technology costs identified with computer labs and other instructional support centers may be charged to Instructional Library, Media, and Technology, where they can be directly identified to it.

Function Description

Direct charges to the instructional library, media and technology function include salaries of librarians, library clerks, audiovisual personnel, and personnel who are involved in writing, programming, and directing ongoing educational television and computer-based instructional programs; employee benefits of employees in this program; library books, regardless of where they are placed in the district; audiovisual materials; repair and maintenance of equipment used in this program; and acquisition and replacement of audiovisual and library equipment.

Examples of activities or items excluded as direct charges to instructional library, media, and technology are as follows:

Textbooks and special materials that are used exclusively in an instructional program or project and that are not part of the central library. Computer-assisted instructional activities of an experimental nature.

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

OTHER INSTRUCTIONAL RESOURCES

NMUSD Code **07** **SACS Code** **2490**

Other activities and materials that provide students resources to achieve the appropriate student learning outcomes.

PARENT PARTICIPATION

NMUSD Code **07** **SACS Code** **2495**

Activities designed to include the parents in the student's education.

Function Description

SCHOOL ADMINISTRATION

NMUSD Code 09 SACS Code 2700

Activities concerned with directing and managing the operation of a particular school. The activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the district. These activities also include the work of clerical staff in support of the teaching and administrative duties. Other school administration services include graduation expenses and department chairpersons.

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific goal, it may be used with that goal. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged. It may also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

GUIDANCE AND COUNSELING SERVICES

NMUSD Code 11 SACS Code 3110

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. This function includes information services, appraisal services, placement services, counseling services, and record maintenance services.

Information services consist of activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students through staff members or parents.

Function Description

Appraisal services consist of activities that assess student characteristics. They are used in administration, instruction, and guidance to assist the student in assessing his or her purposes and progress in career and personality development. Placement services consist of activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the students' transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

Counseling services consist of activities concerned with the relationship between one or more counselors and one or more students, and between counselors and other staff members. These activities are intended to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development. Record maintenance services consist of activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as: home and family background, physical and medical status, standardized test results, personal and social development, and school performance.

Used with Goals 1000-7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

BEHAVIOR MANAGEMENT SERVICES. Services provided pursuant to an IEP to teachers, parents, or students by a professional counselor to promote lasting, positive changes in the student's behavior, resulting in the student gaining greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment. (Title 5, California Code of Regulations, Section 3001[d]).

Function Description

INDIVIDUAL COUNSELING. One-on-one counseling pursuant to an IEP. Counseling may focus on educational, career, or personal aspects. It may be with parents or staff members. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

GROUP COUNSELING. Counseling in a group setting pursuant to an IEP. Typically, group counseling is social skills development, but it may focus on educational, career, or personal aspects. It may be with parents or staff. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

GUIDANCE SERVICES. Interpersonal, intrapersonal, or family interventions pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students. These services are expected to supplement the regular guidance and counseling program.

PARENT COUNSELING. Individual or group counseling pursuant to an IEP to assist the parent(s) of special education students in better understanding and meeting their child's needs; counseling sessions may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program.

PSYCHOLOGICAL SERVICES

NMUSD Code 13 SACS Code 3120

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

Psychological testing services are activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests, and personality. Activities also include the interpretation of these tests for students, school personnel, and parents.

Function Description

Psychological counseling services are activities that take place between a school psychologist or other qualified person, a counselor, and one or more students in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.

Psychotherapy services are activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, and solve emotional problems.

Generally used with Goals 1000-7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged. Psychologist services for assessment testing for students with Individualized Education Programs (IEP) should be coded to Goals 5000-5999.

ATTENDANCE AND SOCIAL WORK SERVICES

NMUSD Code 15 SACS Code 3130

Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

Attendance services consist of such activities as early identification of patterns of absence, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes of absences, and enforcement of compulsory attendance laws. The time spent on attendance recording and reporting on a district-wide basis is charged to the general administration function.

Social work services consist of such professional services as diagnosing the problems of pupils arising out of the home, school, or community; undertaking casework services for the child or parent or both; interpreting the pupils problems for other staff members; and promoting modification of the circumstances surrounding the individual pupil that is related to his or her problem insofar as the resources of family, school, and community can be brought to bear on the problem.

Function Description

Generally used with Goals 1000-7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.

HEALTH SERVICES

NMUSD Code 17 SACS Code 3140

Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

Medical services consist of activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical personnel. Dental services consist of activities associated with dental screening, dental care, and orthodontic activities. Nursing services consist of activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

Goals 5000-5999, Special Education, may include the following services in this function:

ASSESSMENT TESTING. Individual health assessment done by a credentialed school nurse or physician for students determined to need Individualized Education Programs (IEP).

PHYSICAL THERAPY. Services provided pursuant to an IEP by a registered physical therapist or physical therapist assistant when assessment shows a discrepancy between gross motor performance and other educational skills.

OCCUPATIONAL THERAPY. Services provided to improve a student's postural stability, sensory processing and organization, environmental adaptation, motor planning and coordination, visual perception, and integration and fine motor abilities.

VISION SERVICES. The assessment of functional vision and therapy to correct visual impairments.

Function Description

HEALTH AND NURSING. Specialized physical health care services provided pursuant to an IEP, such as catheterization, nebulizer treatments, blood glucose monitoring, administration of oxygen, and any other specialized services that may be provided by a trained staff member and do not require the supervision of a physician. Other services provided pursuant to an IEP when a student has health problems that require nursing intervention beyond basic school health services include managing the health problem, consulting with staff, providing group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers.

SPEECH PATHOLOGY AND AUDIOLOGY SERVICES

NMUSD Code 19 SACS Code 3150

Activities that identify, assess, and treat children with speech, hearing, and language impairments. Speech pathology services consist of activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.

Audiology services consist of activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of children, parents, and teachers as appropriate. Audiological services for special education students include measurements of acuity or consultation with speech pathologists. Classroom instruction by a certificated teacher in how to speak, read, or interpret verbal signals is more properly coded to Function 64 (1190), Special Education: Other Specialized Instructional Services.

Function Description

PUPIL TESTING SERVICES

NMUSD Code 21 SACS Code 3160

Cost of staff or consultants assigned to coordinate the standardized testing of students in academic contents. The cost of classroom teachers administering tests to their students during the instructional day remains a part of the instructional function.

PUPIL TRANSPORTATION

NMUSD Code 25 SACS Code 3600

Activities concerned with conveying students to and from school. Transportation other than from home to school is referred to as "Other Miles," which includes field trips and transportation between school sites.

Costs in this function include:

- Transportation supervisors, directors, bus drivers, clerks, and maintenance personnel
- Fuel, oil, tires, and parts for buses
- Contracted repair of buses
- Bus driver training and certification
- Contracts with individuals, other districts, and firms for transporting pupils
- Rental of buses
- Acquisition and replacement of equipment used for transporting pupils, including buses
- Field trips
- Financing costs (e.g., principal and interest for acquisition of buses)
- Student organization trips
- Principal and interest on school bus loans/capital leases.
- Vehicles other than those used for student transportation.

Function Description

NUTRITION SERVICES

NMUSD Code 27 SACS Code 3700

Activities concerned with providing food to students and staff in a school or district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Costs in this function include:

- Food service supervisors, managers, directors, and related staff, such as bookkeepers and clerks.
- Cooks and helpers
- Food purchases
- Nonfood purchases, such as plates, silverware, napkins, etc., essential to providing food services to students.
- Commodities
- Food services laundry.
- Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations.
- Acquisition and replacement of related equipment.
- Repair and maintenance of equipment used in this function.
- Snacks for kindergarten classes.
- Food purchased for lunches not reimbursed through the School Lunch Program
- Costs in this function exclude food purchases for meetings or workshops, or to instruct students on food preparation.

Function Description

OTHER PUPIL SERVICES

NMUSD Code **29** **SACS Code** **3900**

Other support services to students not classified elsewhere in Functions 11-27 (3000).

ANCILLARY SERVICES

NMUSD Code **31** **SACS Code** **4000**

School-sponsored activities during or after the school day that are not essential to the delivery of services in the Functions 01-29 (1000, 2000, 3000 series). These activities are generally designed to provide students with experiences such as motivation and enjoyment, and improvement of skills in either a competitive or non-competitive setting.

ANCILLARY ART SERVICES

NMUSD Code **32** **SACS Code** **4900**

Ancillary Services that fall under one of the following art related fields: dance; media arts; music; theater; and visual arts including folk art, painting, sculpture, photography, and craft arts; creative expressions including graphic arts and design, computer coding, animation, music composition and ensembles; and script writing, costume design, film, and video.

COMMUNITY SERVICES

NMUSD Code **33** **SACS Code** **5000**

Activities concerned with providing community services to community participants other than students. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, or a childcare center for working parents.

Function Description

ENTERPRISE

NMUSD Code **35** **SACS Code** **6000**

Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to Function 27 (3700), Nutrition Services, because costs are financed in large part through federal and state revenues. This function is used when a district is selling goods or services to outside organizations. For example, a district provides computer services to other districts on a donation basis. The expenditures related to the services provided to the other districts would be coded to this function (whether the activities occur in the General Fund or an Enterprise Fund). Function 35 (6000), Enterprise should be used with Self-Insurance Fund activities.

BOARD AND SUPERINTENDENT

NMUSD Code **37** **SACS Code** **7100**

Activities concerned with establishing and administering a policy for operating the district.

Costs in this function include:

- Activities of the members of the board of education.
- Activities of the district performed in support of school district meetings.
- Legal activities in interpretation of the laws and statutes and general liability situations
- Activities of external auditors.
- Services rendered in connection with any school system election, including elections of officers and bond elections.
- Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the district.
- Personnel and materials in the office of the superintendent.

Function Description

- Activities associated with community/public relations.
- Activities associated with developing and maintaining good relationships with state and federal officials.
- Activities associated with grant procurement.

EXTERNAL FINANCIAL AUDIT

NMUSD Code 38 SACS Code 7190

Annual independent financial audits conducted pursuant to both Education Code Section 14503 and the Single Audit Act as required by LEAs that expend more than $500,000 in federal funds.

OTHER GENERAL ADMINISTRATION

NMUSD Code 39 SACS Code 7200

Activities other than Function 37 (7100), Board, and Function 37 (7150), Superintendent, which manage the district as an overall entity. Other General Administration activities include fiscal services, personnel services, and central support services.

Certain insurance should be charged to the appropriate function, such as Function 01 (1000), Instruction, for pupil insurance and driver training vehicle insurance; Function 25 (3600), Pupil Transportation, for insurance on buses; and Function 27 (3700), Nutrition Services, for insurance on nutrition service vehicles. All other costs of property or general liability insurance not charged to a specific function should be charged to Function 39 (7200), Other General Administration.

The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged 50 percent as a direct cost to Function 03 (2100), Instructional Supervision and Administration; 50 percent to Function 39 (7200), Other General Administration.

Function Description

Agency-wide administrative costs are not directly expended in any fund other than the General Fund. Due to the agency-wide nature of the costs, Function 39 (7200) and its optional sub-functions are used with Resources 0000, Unrestricted, and Goal 000, Undistributed.

GENERAL ADMINISTRATION COST TRANSFERS

NMUSD Code 40 SACS Code 7210

For the transfer of indirect costs. Use to record transfers of indirect costs (both credit and debit entries) in combination with Object 7310, Transfers of Indirect Costs and 7350, Transfers of Indirect Costs - Interfund. Function 40 (7210), General Administration Cost Transfers must net to zero.

CENTRALIZED DATA PROCESSING

NMUSD Code 45 SACS Code 7700

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of this function are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting, and human resources/personnel. Personal computers (PCs) that are stand-alone are to be charged to the appropriate function. Peripherals, including terminals and printers, are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

Costs in this function include:

- Salaries and other expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software and serve multiple functions.

Function Description

- If these costs can be directly identified as instructional or instructional support, they should be charged to the appropriate function.
- Network managers for non-instructional computer networks.
- Salaries and other expenditures/expenses (including hardware/software maintenance) for minicomputers that include student and general administrative software and serve multiple functions.
- Salaries and other expenditures/expenses (including hardware/software maintenance) for mainframe computers that include student and general administrative software and serve multiple functions.
- Information Technology (IT) directors.

Costs in this function exclude:

- Stand-alone or networked computers used by a specific functional area.
- Instructional computer networks.
- Instructional technology coordinator.

PLANT MAINTENANCE AND OPERATIONS

NMUSD Code 47 SACS Code 8100

This function is used for expenditures related to activities to keep the physical plant and grounds open, clean, comfortable, and in working condition. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds.

SECURITY

NMUSD Code 48 SACS Code 8300

This function is used for expenditures related to security, activities concerned with maintaining order and safety in school buildings, on the school grounds, and in the vicinity of schools at all

times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

FACILITIES ACQUISITION AND CONSTRUCTION

NMUSD Code 49 SACS Code 8500

Construction activities concerned with capital projects, such as acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. Capitalize projects that extend the life and value of a site, building, or major equipment and that exceed the district's capitalization threshold. Documented time of a project manager to a capital project may be capitalized. (Refer to Procedure 801 in Part I of CSAM.) Facility costs that are not clearly identifiable to a capital project should not be charged to Function 49.

Facility planning or administration should be charged to Function 39 (7200), Other General Administration. Facility improvements that do not significantly extend the life or increase the value of a site or building or that do not meet the district's threshold for capitalization should be charged to Function 47 (8100), Plant Maintenance and Operations.

FACILITIES RENTS AND LEASES

NMUSD Code 51 SACS Code 8700

This function is for costs of facility operating leases or rented facilities. This does not include capital lease payments. Capital lease payments are debt service and are charged to all other outgo.

Generally, costs of leased or rented facilities are considered agency-wide costs of doing business and are shared equitably by all programs. Costs may be charged to a specific program only if renting or leasing a facility is required by state or federal agencies for programmatic purposes, such as on a site on which no agency-owned facilities are located. Supporting documentation of the requirement is necessary.

Function Description

As an example, a county office leases a classroom from a school district to house a special education class. The action is necessary for programmatic purposes because the special education class is required by the state to be conducted at a regular school site for mainstreaming purposes. The county office owns no regular education schools at which the class could be located. The lease payments would be charged as documented direct support costs to a special education goal.

Alternatively, a school district leases a facility to house ROP classes, which is near a shopping center at which most of the students are being trained. However, because housing the ROP classes rather than other program classes in the rented facility was a district administrative decision and not a state or federal requirement, the cost of the lease payments would be charged to the Goal 0000, Undistributed, and subsequently distributed to all district programs as allocated support costs.

DEBT SERVICE

NMUSD Code 54 SACS Code 9100

Servicing the debt of the district, including payments of both principal and interest. Normally, only long-term debt (obligations exceeding one year) is recorded here. Also used to record portion of direct costs for issuing tax and revenue anticipation notes (TRANS), bonds, or certificates of participation (COPS), including interest expense, which is equal to or less than investment earnings on the proceeds. If costs exceed investment earnings, the excess costs are to be charged to Function 39 (7200), Other General Administration. If long-term debt is issued at a discount, the discount should be recorded in this function with Object 7699, All Other Financing Uses.

TRANSFERS BETWEEN AGENCIES

NMUSD Code 55 SACS Code 9200

Inclusive of outgoing tuition and transfer of apportionments and resources.

Function Description

INTERFUND TRANSFERS

NMUSD Code 56 SACS Code 9300

- Financial outflows to other funds of the district that are not classified as quasi-external transactions, reimbursements, loans, or advances.

SPECIAL EDUCATION SEPARATE CLASSES

NMUSD Code 60 SACS Code 1110

Salaries, supplies, and other costs to provide separate instruction requiring placement in a separate setting due to the nature or severity of the students' special needs. Instruction may be provided in special classrooms on a part-time or full-time basis (Education Code Section 56364).

Students may receive a full continuum of services (Education Code Section 56361); however, this function records the cost of one of those services, that of the separate class.

SPECIAL EDUCATION RESOURCE SPECIALIST INSTRUCTION

NMUSD Code 61 SACS Code 1110

Salaries, supplies, and other costs to provide instruction and services for those students whose needs have been identified in an Individualized Education Program (IEP), who receive services under the direction of a resource specialist, and who are assigned to another classroom or a special education separate class for a majority of a school day (Education Code Section 56362). Students may receive a full continuum of services (Education Code Section 56361); however, this function records the cost of one of those services, that of the resource.

Function Description

SPECIAL EDUCATION SUPPLEMENT AIDS AND SERVICES IN REGULAR CLASSROOMS

NMUSD Code 62 SACS Code 1130

Salaries, supplies, and other costs needed to allow a student to receive instruction provided in a regular education classroom or in an instructional setting other than those provided for in Function 60 (1110), Special Education; Separate Classes; Function 61 (1120), Resource Specialist Instruction, or Function 63 (1180), Nonpublic Agencies/Schools. Supplemental aids and services make possible program modifications and blended programs with more flexibility for the special education student; these services include, but are not limited to the following:

SPECIAL EDUCATION INSTRUCTIONAL AIDES. Teaching assistants necessary to allow a special education student to participate in a regular classroom.

INTERPRETER SERVICES. Sign language interpretation of spoken language through the sign system of the student and tutoring of students regarding class content through the sign system of the student.

BRAILLE SERVICES. Transcription services to convert materials from print to braille. Transcription is for textbooks, tests, worksheets, or other instructional necessities.

ASSISTIVE TECHNOLOGY. Devices which allow a student to participate in a regular classroom environment.

SPECIAL EDUCATION HOME AND HOSPITAL INSTRUCTION. Instructional services are provided to students with special needs who are either homebound or in a hospital.

SPECIAL EDUCATION NONPUBLIC AGENCIES/SCHOOLS (NPA/NPS)

NMUSD Code 63 SACS Code 1180

Instruction, in accord with an IEP, provided by a certified NPA/S under contract with the district, special education local plan area (SELPA), or county office when no appropriate public education program is available (Education Code Section 56365).

Function Description

SPECIAL EDUCATION OTHER SPECIALIZED INSTRUCTIONAL SERVICES

NMUSD Code 64 SACS Code 1190

Specialized instruction provided in accord with an IEP on a pull-out and/or blended basis to any special education student to supplement the instruction provided in a separate special education class, a nonpublic school, or a regular education setting. These services are instructional in nature and are provided by or under the supervision of certificated special education teachers.

Other health, counseling, or psychological services provided to a special education student to help them benefit educationally from the regular instruction program are coded under the Pupil Services functions. The difference in coding between an Instructional function and a Pupil Services function may sometimes be difficult to distinguish. The main question to bear in mind when coding is whether the student is receiving direct instruction or whether the student is being given a supplemental health or other professional service that facilitates instruction. For example, an adaptive physical education teacher provides an instructional service in which the main purpose of the class is to provide physical education. A nurse or dentist provides health care that enhances the physical condition of a student so that they are better able to participate in an instructional setting. As another example, a speech teacher may teach students using special techniques to help the student speak and understand verbal signals, which would be coded to Function 64; but a speech specialist, who diagnoses specific speech disorders and refers problems for medical or other professional attention to treat speech disorders, is more properly coded to Function 19 (3150), Speech Pathology and Audiology Services. Other Specialized Instructional Services include, but are not limited to, the following:

LANGUAGE AND SPEECH. Instruction provided by a certificated teacher in language and speech skills to provide remedial intervention for students with difficulty understanding or using spoken language. The difficulty may result from problems with articulation, abnormal voice quality, fluency, or hearing loss.

ADAPTIVE PHYSICAL EDUCATION. Direct physical education services provided by an adaptive physical education teacher to pupils who have needs that cannot be adequately satisfied in other physical education programs.

Function Description

ORIENTATION AND MOBILITY INSTRUCTION. Instructions for students with identified visual impairments to develop skills in body awareness and movement around school and in the community.

VOCATIONAL EDUCATION TRAINING. Instruction directly related to the preparation of individuals for paid or unpaid employment. This instruction may include provision for work experience, job coaching, job placement, and situational assessment.

VISION SERVICES. This is a broad category of services provided to students with visual impairments. Assessment of an individual's visual ability should be coded to Function 17 (3140), Health Services. The cost of classroom visual aids, such as curriculum modification and braille textbooks, used in a general classroom setting should be coded to Function 62 (1130), Special Education Supplement Aids and Services in Regular Classrooms. Other specialized vision services coded to Function 64 (1190), Special Education Other Specialized Instructional Services include the student's concept development; instruction in communication skills, such as reading braille; and career, vocational, and independent living skills.

EDUCATION TECHNOLOGICAL SERVICES. Any specialized training or technical support for the incorporation of assistive devices, adaptive computer technology, or specialized media for the educational programs of the student.

ASSISTIVE SERVICES. Training or technical assistance for students. See Pupil Services functions for the functional analysis of the student's need, including selecting, designing, fitting, customizing, or repairing appropriate devices.

SIGN LANGUAGE SERVICE. Instruction in the use of sign language. This training is provided separately for the student. The provision of interpreters in the classroom is coded to Function 62 (1130), Supplemental Aids and Services in Regular Classrooms.

Cost Centers

1000–1159 UNRESTRICTED SITE BASED ALLOCATIONS (RESOURCE UNITS)

1018 GRADUATION

1022 MUSEUM OF TOLERANCE

1024 BAND/ORCHESTRA

1025 FINE ARTS SITE SUPPORT

1026 ATHLETIC SITE SUPPORT

1027 GRADES K-6

1028 GRADES 7-12

1029 SUPPLEMENTAL STAFFING GRADES K-12

1031 GRADES 7-12 CTE

1040 MATH

1042 SCIENCE

1050 ARTS & CRAFTS

1051 CERAMICS

1052 PHOTOGRAPHY

1053 ART

1060 MUSIC

1062 MUSIC & INSTRUMENTAL

1063 CHORAL MUSIC

1070 HOME ECONOMICS

1071 INDUSTRIAL ARTS

1080 PHYSICAL ED

Cost Centers

1081 PE/SAFETY ED

1082 HEALTH & SAFETY

1091 BUSINESS/CAREERS

1092 BUSINESS ED

1094 COUNSELING

1100 FOREIGN LANGUAGE

1101 LANGUAGE ARTS

1102 ENGLISH

1103 ENGLISH LANGUAGE LEARNERS

1104 ENGLISH/READING

1105 DRAMA

1109 YEARBOOK

1112 JOURNALISM

1120 HUMANITIES

1121 SOCIAL STUDIES

1123 SOCIAL SCIENCE

1140 ATHLETICS

1143 STUDENT PROJECTS

1146 LIBRARY

1149 SPECIAL EDUCATION - SCHOOL

1150 ASSOCIATED STUDENT BODY

1153 HOME HOSPITAL

1156 ALTERNATIVE ED

Cost Centers

1160–1196 CASH RECEIPTS & CARRYOVER ONLY

1160 ADVANCED PLACEMENT TESTING

1162 INTERNATIONAL BACCALAUREATE PROGRAM

1170 GRADES 7-8 ART FEE

1171 GRADES 9-12 ART FEE

1172 COMPUTER FEE

1173 ENGLISH FEE

1174 FOREIGN LANGUAGE FEE

1175 HEALTH/SAFETY FEE

1176 HOME ECONOMICS FEE

1178 LIBRARY FEE

Lost and damaged library books.

1179 MATHEMATICS FEE

1180 MUSIC FEE

1181 SCIENCE FEE

1182 SOCIAL STUDIES FEE

1184 PHOTOGRAPHY FEE

1185 PE FEE

1186 FOOD FEE

1187 CERAMICS FEE

1188 ARTS/DESIGN FEE

1189 ARTS/CRAFTS FEE

Cost Centers

1410–1552 GENERAL EDUCATION

1410 SUMMER SCHOOL

1551 504 STUDENT PLAN

Section 504 of the Americans with Disabilities Act specifies that no one with a disability can be excluded from participating in federally funded programs or activities, including elementary, secondary, or post-secondary schools.

1552 TRANSITIONAL KINDERGARTEN

1907–1925 EDUCATION PURPOSES

1907 LOST/DAMAGED K-6

1908 LOST/DAMAGED 7-8

1909 LOST/DAMAGED 9-12

1910 GIFTED AND TALENTED EDUCATION

The program involved students who have met the program criteria in higher-level thinking activities by providing a multi-faceted program that develops critical, creative, and logical thinking skills.

1920 ELEMENTARY FIELD TRIPS

1925 ELEMENTARY SCIENCE CAMP

2000-2999 SPECIAL EDUCATION

2051 SPECIAL EDUCATION

Special Education Apportionment Funding.

Resource Code: 6500.

2053 SPECIAL EDUCATION – PRESCHOOL

2058 DEAF & HARD OF HEARING PROGRAM

Deaf and Hard of Hearing services for students and children in the immediate area.

Cost Centers

2110 SPED LOCAL ASSISTANCE/SE LOCAL ASSIST

Resource Code: 3310.

2112 IDEA PART B, PRIVATE SCHOOLS ISP'S

Track proportionate share expenditures of the LEA's IDEA, Part B, made on behalf of parentally placed private school children with disabilities.

Resource Code: 3311.

2132 NON-SEVERE

Designated instruction and services.

2212 ISP NON-SEVERE

Instructional support program.

2231 NON-PUBLIC AGENCY

2232 NON-PUBLIC SCHOOL

2241 SPECIAL ED OUT OF DISTRICT TUITION

2331 PROGRAM SPECIALIST

2430 ASSESSMENT COSTS

3000-3999 FEDERAL PROJECTS

3110 TITLE I

Provides economic assistance to districts for educationally disadvantaged children to supplement their regular instructional program. Eligibility of students is determined by criteria established by the district. Assistance is provided to schools with the highest concentration of low-income students.

Resource Code: 3010.

3112 TITLE I – PARENT ENGAGEMENT

Parents of Title I students participate in planning parental involvement activities.

Resource Code: 3010.

Cost Centers

3234 MENTAL HEALTH SERVICES

Funds are allocated to Special Education Local Plan Areas for pupils with mental health related services required by their IEP (Individualized Education Programs).

Resource Code: 3327.

3332 VEA / II-C SECONDARY

Vocational and Applied Technology (Carl Perkins Act). Prepares individuals for employment and/or advanced training in a career of their choice.

Resource Code: 3550.

3420 TRANSITION PARTNERSHIP PROJECT

Resource Code: 3410.

3421 T2 TRANSITION PARTNERSHIP PROJECT

Resource Code: 3410.

3511 SPECIAL ED: IDEA PRESCHOOL GRANTS, PART B

Federal Preschool Grant program provides funding for special education and services to children with disabilities ages three-five.

Resource Code: 3315.

3512 SPECIAL ED: IDEA PRESCHOOL GRANTS, PART B, PRIVATE SCHOOL

Track expenditure of the proportionate share of the LEA's IDEA Part B subgrant made on behalf of parentally placed private school children with disabilities.

Resource Code: 3317.

3520 ALTERNATIVE DISPUTE RESOLUTION

Funding to develop and test procedures, materials, and training for alternative dispute resolution in special education.

Resource Code: 3395.

3530 PRESCHOOL STAFF DEVELOPMENT IDEA PART B

Staff development funds for those who work in infant and preschool programs.

Resource Code: 3345.

3537 INFANT DISCRETIONARY

Resource Code: 6515.

Cost Centers

3608 TITLE II, PART A – IMPROVING TEACHER QUALITY

Professional development and recruitment of highly qualified teachers.

Resource Code: 4035.

3618 TITLE III, ENGLISH LEARNER STUDENTS

Title III funding is for supplementary programs and services for LEP students. Activities include provision of instruction, instructional support services, and staff development opportunities related to English language development and academic progress in the core curriculum in a manner that allows LEP students to meet grade-level and graduation requirements.

Resource Code: 4203.

3619 TITLE III, IMMIGRANT EDUCATION PROGRAM

Supplementary programs and services for eligible immigrant students. Grants are to assist immigrant students achieve grade-level and graduation standards.

Resource Code: 4201.

3620 TITLE IV, STUDENT SUPPORT & ACADEMIC ENRICHMENT

Funding to increase and meet the goals of the ESSA by providing students with a well-rounded education, supporting safe and healthy students, and the effective use of technology to improve the academic achievement and digital literacy of all students.

Resource Code: 4217.

3621 ESSA SCHOOL IMPROVEMENT FUND

Federal funding for local educational agencies with schools identified as requiring support consistent with the California State Plan for the *Every Student Succeeds Act*.

Resource Code: 3182.

3631 ESSA TITLE IV, PART B, 21ST CENTURY COMMUNITY LEARNING CENTERS PROGRAM

21st Century Community Learning Centers (CCLC) provide academic enrichment and recreational activities to students before and after regular school hours.

Resource Code: 4124.

Cost Centers

3650 PANDEMIC EBT LOCAL ADMINISTRATIVE GRANT

The U.S. Department of Agriculture provided the California Department of Education $2.8 million to sub-award to the local educational agencies for Pandemic Electronic Benefit Transfer administrative costs.

Resource Code: 5810.

4000-4999 STATE PROJECTS

4030 UNIVERSAL PRE-K PLANNING

Fund 12. Child Development: Universal Pre-Kindergarten (UPK) Planning and Implementation Grant.

Resource Code: 6053.

4031 CHILD CARE STATE PRESCHOOL RESERVE

Fund 12. Child Development State Preschool Reserve Fund.

Resource Code: 6130.

4035 PRE-K PROGRAM SUPPORT

Fund 12. AB172/Pre-Kindergarten and Family Literacy Program Support.

Resource Code: 6052.

4036 CHILD DEVELOPMENT STATE PRESCHOOL

Fund 12. This consolidated the funding and program requirements of the five largest center-based Child Development programs.

Resource Code: 6105.

4037 EARLY EDUCATION CALIFORNIA STATE PRESCHOOL PROGRAM

Fund 12. One-time State funding for the California State Preschool Program (CSPP).

Resource Code: 7810.

4039 EARLY EDUCATION CCPRA

Fund 12. One-time state funding for the California State Preschool Program (CSPP).

Resource Code: 7810.

Cost Centers

4220 ETHNIC STUDIES BLOCK GRANT

Curriculum and instructional resources, processional development, or other activities that support the creation or expansion of ethnic studies course offerings.

Resource Code: 7810.

4223 PROFESSIONAL DEVELOPMENT DISCRETIONARY BLOCK GRANT

Block Grant provided for discretionary purposes, including but not limited to: professional development for teachers on the English Language Arts and English Language Development Framework, Literacy Roadmap, and Mathematics Framework; teacher recruitment and retention efforts; and career pathways and dual enrollment. Funds are available for expenditures through June 30, 2029.

Resource Code: 6019.

4227 A-G ACCESS / SUCCESS GRANT

Additional supports to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school meeting the A-G subject matter requirements for admission to the University of California and the California State University.

Resource Code: 7412.

4231 EXPANDED LEARNING / ELOP

Funding provided for after-school and summer school enrichment programs.

Resource Code: 2600.

4232 EDUCATOR EFFECTIVENESS

One-time funding to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.

Resource Code: 6266.

4233 CALIFORNIA NATIONAL BOARD CERTIFICATION INCENTIVE

Incentives for teachers to attain certification from the National Board for Professional Teaching Standards and agree to teach at a high-priority school for at least five years.

Resource Code: 6271.

Cost Centers

4234 LEARNING RECOVERY BLOCK GRANT

Learning recovery initiatives through the 2027-28 school year that support academic learning recovery and the social and emotional well-being of staff and students.

Resource Code: 7435.

4236 ARTS, MUSIC, AND INSTRUCTIONAL MATERIALS GRANT

AMIM Grant funds are allocated to LEAs for five purposes: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

Resource Code: 6762.

4237 ARTS AND MUSIC IN SCHOOLS (PROP 28)

Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act (Proposition 28). The measure established a new, ongoing program supporting arts instruction in schools beginning in 2023-24.

Resource Code: 6770.

4240 LITERACY COACHES READING SPECIALIST GRANT

Funding to develop school literacy programs, employ and train reading and literacy coaches, and develop and implement interventions for pupils in need of targeted literacy support.

Resource Code: 6211.

4241 LITERACY SCREENINGS

One-time funding to support training for educators to administer literacy screenings to students in grades K-2. TK excluded.

Resource Code: 7810.

Cost Centers

4251 CCSPP IMPLEMENTATION GRANT COHORT 3

The California Community Schools Partnership Program Implementation Grant supports the establishment of new community schools and/or the expansion or continuation of existing community schools.

Resource Code: 6332.

4310 WORKABILITY 9-12

Prepares Special Ed students to enter the job market.

Resource Code: 6520.

4311 WORKABILITY 6-8

Develops pre-employment skills in youth with disabilities.

Resource Code: 6520.

4312 LCFF EQUITY MULTIPLIER

The Local Control Funding Formula (LCFF) Equity Multiplier provides additional funding for allocation to schools with prior year non-stability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. Equity Multiplier funding is required to be used to provide evidence-based services and supports for students at these schools.

Resource Code: 7399.

4430 CLASSIFIED SCHOOL EMPLOYEE / PROFESSIONAL DEVELOPMENT SAFETY

Block grant funds based on the number of classified school employees employed by the LEA in the immediately preceding fiscal year. Funds received pursuant to the program for specified purposes relating to the professional development of classified school employees, with the first priority being for professional development for the implementation of school safety plans.

Resource Code: 7311.

4432 STATE MENTAL HEALTH

Mental health-related services for pupils with or without an individualized education program.

Resource Code: 6546.

Cost Centers

4535 EARLY INTERVENTION PART C

Early identification and treatment of “low incident” disabled infants not eligible for treatment in a regional center.

Resource Code: 3385.

4536 SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT

Services and supports in an inclusive setting that have been determined to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to five years of age.

Resource Code: 6547.

4550 LOTTERY REVENUE - RESTRICTED

In March 2000, voters passed Proposition 20, known as the Cardenas Textbook Act of 2000. Beginning in the 1998-99 fiscal year, one-half of statewide growth in lottery funds for education over the level set in the 1997-98 fiscal year must be restricted for the purchase of instructional materials.

Resource Code: 6300.

4551 CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM

The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar-for-dollar match on amounts withheld from a participating local educational agency’s (LEA’s) classified school employees’ monthly paychecks during the school year. The classified employees’ pay is withheld, and the state matches funds.

Resource Code: 6520.

4598 ASES COHORT 5 SECONDARY SCHOOLS K-9

Competitive grants are provided for after-school programs in K-9. These programs offer two types of activities: tutoring and homework assistance in core academics, and enrichment and prevention activities.

Resource Code: 6010.

4670 REGIONAL K-16 EDUCATION COLLABORATIVES GRANT PROGRAM

Project expenditures for the Regional K-16 Education Collaboratives Grant Program.

Resource Code: 7810.

Cost Centers

4685 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM

Established as a state education, economic, and workforce development initiative with the goal of providing pupils in K-12 with the knowledge and skills necessary to transition to employment and postsecondary education.

Resource Code: 6387.

4686 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM II

Established as a state education, economic, and workforce development initiative with the goal of providing pupils in K-12 with the knowledge and skills necessary to transition to employment and postsecondary education.

Resource Code: 6387.

4687 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM III

Established as a state education, economic, and workforce development initiative with the goal of providing pupils in K-12 with the knowledge and skills necessary to transition to employment and postsecondary education.

Resource Code: 6387.

5000-5999 LOCAL PROJECTS

5022 MEDI-CAL NURSES

5023 MEDI-CAL SPEECH

5024 MEDI-CAL PSYCHOLOGISTS

5026 MEDI-CAL SERVICES

5027 MEDI-CAL

5028 MEDI-CAL ADMINISTRATION

5035 TUITION CHILD CARE PROJECT

Preschool tuition-based program.

5036 QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT

Fund 12. Continuous quality improvement of early education programs based on a tiered rating structure with progressively higher quality standards for each tier that

provides support and incentives for programs, teachers, and administrators to reach high levels of quality. Monitors and evaluates the impact on child outcomes, and disseminates information about program quality.

5236 EARLY CHILDHOOD EDUCATION

School Readiness Initiative Grant – contract with Children and Families Commission of Orange County. The purpose of this grant is to provide services to children age five and younger, along with their families, to increase their readiness for school. Services include quality early education programs, health screenings, parenting classes, resources, and referral services for health and social service needs.

5238 CHILD SIGNATURE PROGRAM

5242 MICROSOFT K-12 VOUCHER (HARDWARE) PROGRAM

General purpose purchases of hardware.

5313 ASB FEE – ASB RELATED ITEMS ONLY

ASB Worker Pay cards (personnel requisitions) and miscellaneous expenses.

5314 PTA / PFO

District-wide Parent-Teacher Association / Parent-Faculty Organization.

5315 EDUCATION FOUNDATION / DEANS

Education Foundations. Andersen’s Deans.

5316 DONATIONS

5317 DONATIONS II

5318 DONATIONS III

5319 DONATIONS IV

5320 FIELD TRIPS K-6

To track money for elementary school field trips.

5325 OUTDOOR SCIENCE CAMP

To track money for science field trips.

5333 K-12 STRONG WORKFORCE FUNDS CAREER PATHWAYS

Cost Centers

K-12 Strong Workforce funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.

5335 K-12 STRONG WORKFORCE FUNDS CAREER PATHWAYS ROUND III

K-12 Strong Workforce Round III funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.

5336 CAREER PATHWAYS OCDE

5343 PROJECTS I

Site-defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.

5344 PROJECTS II

Site-defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.

5345 PROJECTS III

Site defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.

5461 FUND 92 NATURE / SCIENCE

5505 STUDENT BEHAVIORAL HEALTH INCENTIVE PROGRAM

Student Behavioral Health Incentive Program Agreement Number 1004376.

5506 CYBHI SCHOOL LINK CAPACITY GRANT / CYBHI GRANT

5511 NMUSD FOUNDATION – ENRICHMENT GRANT

5514 BEGINNING TEACHER SUPPORT & ASSESSMENT (BTSA)

5521 YOUTH TOBACCO PREVENTION

5530 CA SCH HEALTHY AIR (CALSHAPE)

California Schools Healthy Air, Plumbing, and Efficiency (CALSHAPE) Ventilation Program Grant.

5559 PACIFIC LIFE FOUNDATION

Cost Centers

Each fiscal year, Pacific Life Foundation grants awards to schools that their employees' children or grandchildren attend. Dollar amount per student varies yearly depending on the number of school sites eligible for the grant award. 3 T's = Teachers, Textbooks, Technology.

5616 HOAG HOSPITAL CLINIC

To provide free services and assist students to remain healthy and in school, achieving compliance with state mandated immunizations, Tuberculosis tests, and school physical exams.

5619 HOAG MEDICAL OFFICER

Medical Consultation Services.

5620 HOAG COMMUNITY HEALTH

5902 JOAN ROSS MEMORIAL SCHOLARSHIP

5903 STU FINE SCHOLARSHIP

5907 PEGGY LEE DUBACH SCHOLARSHIP FUND

5908 ROBERT FRANCY SCHOLARSHIP FUND

5909 CHARLIE BLEICKER MEMORIAL SCHOLARSHIP FUND

6000–6299 INSTRUCTIONAL ADMINISTRATION

6111 EARLY CHILDHOOD EDUCATION

6112 AFTER SCHOOL EDUCATION

Engagement, Partnership, and Expanded Learning.

6113 ELEMENTARY PE 4-6

6114 ELEMENTARY SCIENCE SUPPORT 4-6

6115 ELEMENTARY MUSIC 1-6

6117 ELEMENTARY MATH

Cost Centers

6118 ELA / ELD

English Language Arts / English Language Development.

6150 CURRICULUM 7-12

6151 CURRICULUM K-6

6153 EDUCATION TECHNOLOGY

6158 LCFF SUPPLEMENTARY

6163 SECONDARY ACADEMY

Delta, Lyceum, and IB.

6181 PUPIL ASSESSMENT

6252 CALIFORNIA STATE STANDARDS WORLD LANGUAGE

6253 CALIFORNIA STATE STANDARDS MATH

6254 CALIFORNIA STATE STANDARDS PHYSICAL EDUCATION

6255 CALIFORNIA STATE STANDARDS GENERAL

6256 CALIFORNIA STATE STANDARDS ENGLISH

6257 CALIFORNIA STATE STANDARDS HISTORY

6258 CALIFORNIA STATE STANDARDS SCIENCE

6259 CALIFORNIA STATE STANDARDS VAPA

6300-6399 LOCAL CONTROL FUNDING FORUMLA (LCFF)

6312 LCFF / STUDENT ACADEMIC SUCCESS

6313 LCFF / CONDITIONS / LEARNING

6214 LCFF / FAMILY / COMMUNITY

Cost Centers

6400-6499 PUPIL SERVICES

6450 SCHOOL PSYCHOLOGICAL SERVICES

6460 STUDENT SERVICES

6467 CHILD HEALTH & DISABILITY PREVENTION

The Child Health and Disability Prevention (CHDP) is a preventive program that delivers periodic health assessments and services to low-income children and youth in California. CHDP provides care coordination to assist families with medical appointment scheduling, transportation, and access to diagnostic and treatment services.

6469 MEDI-CAL ADMIN ACTIVITIES

Federal reimbursement program managed by the California Department of Health Care Services (DHCS). MAA program allows LEAs to be reimbursed for related administrative services for eligible children and their families.

6500-6599 ANCILLARY SERVICES

6510 MULTILINGUAL PROGRAMS

6511 SPECIAL PROJECTS

6512 ELEMENTARY MUSIC 1-6 – MOVED TO CCTR 6115

6513 ELEMENTARY PE 4-6 – MOVED TO CCTR 6113

6514 ELEMENTARY SCIENCE SUPPORT 4-6 – MOVED TO CCTR 6114

6528 EDUCATION PROTECTION

The Education Protection Account (EPA) provides general-purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Resource Code: 1400.

6530 REGIONAL OCCUPATIONAL PROGRAM

Cost Centers

To increase the occupational education opportunities for youth and adults and meet the educational manpower needs of the county.

6540 DUAL IMMERSION

Students choosing to enroll in the Signature Academies receive unique curriculum options and supplemental activities that complement the highly successful core academic programs at our four high schools. Each academy in our high school zones approaches global competitiveness from a unique angle.

6541 AVID

Advancement Via Individual Determination. Courses to serve accelerated students.

6550 LOTTERY

The law authorizing the lottery requires school districts to use lottery funds "exclusively for the education of pupils and students" and specifies that "no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose."

6551 COMMUNITY REDEVELOPMENT FUNDS

Revenue associated with community redevelopment funds.

7100-7349 GENERAL SUPPORT

7100 BOARD OF EDUCATION

7200 NEGOTIATIONS

7300 PUBLIC INFORMATION

7310 SUPERINTENDENT

7320 ASSISTANT SUPERINTENDENT

7328 BENEFITS ADMINISTRATOR

7330 PERSONNEL SERVICES RECRUITING

7331 CLASSIFIED PERSONNEL

7332 WORKERS' COMPENSATION

Cost Centers

7333 BAKER / BEAR

Charges exclusively for the operations of the Baker/Bear Education Center, including supplies, rental, and equipment.

7334 ADMINISTRATIVE DIRECTORS OF EDUCATION

7335 SECONDARY EDUCATION

7336 ELEMENTARY EDUCATION

7338 EMPLOYEE RECOGNITION

7350-7389 BUSINESS SUPPORT SERVICES

7350 ACHIEVEMENT, INNOVATION, AND CONTINUOUS ACHIEVEMENT

7360 ACCOUNTS PAYABLE / ACCOUNTS RECEIVABLE

7361 PAYROLL

7362 BUDGET

7370 HEALTH & WELFARE BENEFITS

7371 FISCAL SERVICES

7372 PROPERTY & LIABILITY

7373 UTILITIES

7374 EMPLOYEE BENEFITS

7375 PURCHASING

7378 BUSINESS SERVICES

7380 PERSONNEL ADMINISTRATION

7388 NEWPORT-MESA FEDERATION OF TEACHERS

Cost Centers

7390-7399 FACILITIES AND OPERATIONS

7390 FACILITIES AND OPERATIONS

7391 CIVIC CENTER

7392 EMERGENCY PREP

7394 SAFETY AND SECURITY

7400-7499 INFORMATION TECHNOLOGY

7410 INFORMATION TECHNOLOGY

7430 LIBRARY TECHNOLOGY

7436 STUDENT INFORMATION SYSTEMS

7437 ENTERPRISE INFORMATION SYSTEMS

7500-7599 PLANT MAINTENANCE

7551 DISTRICT MAINTENANCE

Major maintenance is defined as all actions necessary to keep roofing, siding, painting, floor and window coverings, fixtures, cabinets, heating and cooling systems, landscaping, fences, and other items designated by the Board of Education in good repair. Plant maintenance includes those activities required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems.

Direct charges to the plant maintenance program include salaries of directors and supervisors of maintenance, carpenters, painters, electricians, plumbers, maintenance clerks, and similar employees; employee benefits for all employees in this program; necessary materials and supplies; rental and replacement of plant maintenance equipment; contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including re-grading sites and repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding of lawns; repainting; repairs to or replacement of roofs, walls, heating and air-conditioning units,

and electrical and plumbing installations; repairs to building fixtures; resurfacing and refinishing of floors; movement of movable walls or partitions; and acquisition and replacement of related equipment.

7600-7699 PLANT OPERATIONS

7601 CUSTODIAL OPERATIONS

7602 GROUNDS OPERATIONS

7605 SITE MODIFICATION

7610 CITY OF COSTA MESA GRANT

Grants from the City of Costa Mesa for Sports Facility Improvements at Costa Mesa High School and Estancia High School.

7625 WAREHOUSE

The warehouse receives material and equipment orders and is responsible for affixing district asset tags to qualifying capital equipment. Staff sorts and delivers mail to schools and administrative offices. The department is also responsible for the moving, storage, and reissue of surplus furniture and equipment. The warehouse also maintains the Stores inventory.

7720-7725 PUPIL TRANSPORTATION

7720 TRANSPORTATION

7722 TRANSPORTATION – SPECIAL ED

7725 TRANSPORTATION ACTIVITIES

8200-8399 AUXILIARY PROGRAMS

8230 NUTRITION SERVICES

Kitchen.

8231 NUTRITION OFFICE

8233 NUTRITION-VENDING

Cost Centers

8234 NUTRITION SERVICES K-6

8235 NUTRITION SERVICES 7-12

8400-8499 OTHER PLANT MAINTENANCE AND OPERATIONS

8410 RISK MANAGEMENT

8411 GENERAL STABILIZATION

8500-8700 FACILITIES

8501 ASBESTOS

8502 PAVING

8503 FLOORING

8504 DOORS / HARDWARE

8505 ELECTRICAL / COMM SYSTEMS

8506 HEATING / AIR CONDITIONING

8507 EXTERIOR PAINTING

8508 INTERIOR PAINTING

8509 PLUMBING

8510 ROOFING

8511 WALL SYSTEMS

8515 SITE IMPROVEMENT

8516 PLAYGROUND IMPROVEMENT

8517 UNDERGROUND STORAGE TANK

8520 FIVE YEAR PLAN

8521 ENERGY CONSERVATION

Cost Centers

8530 SPORTS FIELD IMPROVEMENT

8545 THE IRVINE COMPANY ENDOWMENT

The Irvine Company Endowment's revised allocation allows for expenditure of up to 7 percent of all accumulated earnings on a fiscal year basis.

8548 SAFETY & SECURITY

8552 TK PLANNING

8554 LOW VOLTAGE

8555 STRUCTURAL REPAIRS

8558 SPORTS LIGHTING & TURF

8559 GYM RENOVATION

8561 POOL RENOVATION

8567 ALL ACCESS RESTROOM

8570 FACILITIES / DISTRICT PLANNING

8578 IRRIGATION

8580 PATH OF TRAVEL

8589 NETTING

8599 MISCELLANEOUS

8605 LIBRARY REMODEL

8607 THEATER

8610 M&O RENOVATIONS

8620 SPORTS FACILITIES

8625 AQUATICS

8635 MODERNIZATION

8700 MEASURE F

Object Codes

1000 – 1999 CERTIFICATED PERSONNEL SALARIES

Certificated Personnel Salaries: Certificated salaries are salaries that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the district.

Generally, for compensated time off, coding of a substitute in a position recorded in Objects 1000-1999 should follow the function of the absent employee. However, for other than compensated time off, such as release for negotiations, a substitute should be recorded in the appropriate function.

1100 CERTIFICATED TEACHERS' SALARIES

1110 REGULAR TEACHER

1130 HOURLY TEACHER

A teacher without a primary assignment.

1161 SUBSTITUTE TEACHER - WORKERS' COMPENSATION

Substitute charges for teachers absent due to Workers' Comp injuries.

1170 ROLE & RECOMPENSE STIPEND

Instructional Stipend.

1171 SUBSTITUTE TEACHER - ILLNESS

Substitute charges pertaining to teachers absent for reasons including illness, medical appointments, jury duty, personal necessity, bereavement, military leave, or maternity leave.

1180 EXTRA DUTY TEACHER

A teacher performing tasks in addition to their primary assignment. For example, an additional instructional assignment for someone that already has a prime assignment.

1181 OTHER SUBSTITUTE

Any substitute that is not covering for an ill or excused absence.

Object Codes

1191 SUBSTITUTE TEACHER - EXCUSED

Substitute charges for teachers absent for reasons such as staff development, participation in special projects, or curriculum development.

Teachers' Salaries: Record the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district or pupils in schools maintained by a county superintendent of schools. Include salaries for teachers of children in homes or hospitals, all special education resource specialists and teachers, substitute teachers, and instructional television teachers. Include salaries of teachers who provide instruction to students on a pullout basis. The separate recording of teachers' salaries is required by provision of *Education Code* Section 41011 and is limited to salaries of certificated employees paid to teach the pupils of the district or pupils in schools maintained by a county superintendent.

The following comments, interpretations, and definitions are included to guide school officials in determining whether the total salary or a portion of the salary would be charged to Teachers' Salaries. The total salary is recorded in Teachers' Salaries, under the following conditions: The teacher is an employee of the district in a position requiring certification qualifications. The teacher's duties require them to teach pupils of the district for at least one full instructional period on each school day for which they are employed, and if they are assigned no duties other than those that are connected with, or extensions of, classroom teaching. Such activities are limited to the following: preparation for and evaluation of classroom work, extracurricular activities that arise out of classroom work, and that are extensions of it (e.g., class or club sponsorship or supervision at school functions).

Management of and instruction in a study hall. Duties that are ordinarily assigned to certificated personnel in connection with the custody and control of pupils at recess, lunchtime, after school, or at other times.

The salary must be prorated under the following conditions: If a certificated employee teaches at least one instructional period each day that he or she is employed to teach and is also assigned other duties neither in connection with nor as extension of classroom teaching, his or her salary must be prorated and recorded in Teachers' Salaries, and in the other objects that provide for recording of expenditures for the other assignment. The amount recorded in

Object Codes

Teachers' Salaries is the product of the employee's complete salary and the fraction of the full-time school day of the employee spent as a classroom teacher in the performance of duties that are in connection with, or an extension of, classroom teaching, as limited herein. The remaining portion is then charged to the Object in which expenditures of the other assignments are recorded. Some of the other assignments may pertain to work outside the field of teaching; if a teacher performs such assignments, it will be necessary to prorate a portion of the teacher's salary to classifications other than Teachers' Salaries.

The term other assignments that must be recorded or prorated to other classifications includes, but is not limited to, assignments usually and specifically assigned to certificated persons employed in the following types of positions:

Supervisors, Coordinators, Directors, Specialists, Consultants, and Certificated Assistants (Function 03 (2100), Instruction Related Service; Object 1300, Certificated Supervisors' and Administrators' Salaries). Chairperson of academic department (Function 09 (2700), School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries). Principals, Assistant Principals, in individual schools (Function 09 (2700), School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).

Librarians, Counselors, Nurses, Psychologists, Guidance and Attendance personnel (Function 05 (2420), Instructional Library, Media, and Technology; Object 1200, Certificated Pupil Support Salaries). The term other assignments also includes, but is not limited to, assignments usually and specifically assigned to persons in the Classified service employed as School Bus Driver, Custodian, Secretary to the Board of Education, and Transportation Supervisor.

1200 CERTIFICATED PUPIL SUPPORT SALARIES

1210 SCHOOL LIBRARIAN

1218 EXTRA DUTY SCHOOL LIBRARIAN

1230 COUNSELOR

1238 EXTRA DUTY COUNSELOR

1240 PSYCHOLOGIST

Object Codes

1248 EXTRA DUTY PSYCHOLOGIST

1260 NURSE

1268 EXTRA DUTY NURSE

1271 SUBSTITUTE – ILLNESS

1291 SUBSTITUTE NON – ILLNESS

Certificated Pupil Support Salaries: Record the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of a librarian, social worker, certificated personnel doing pupil personnel work, psychologists, psychometrics, counselors, health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audio metrists, psychiatrists, oncologists, and other personnel as are authorized in the field of physical and mental health and who are on the payroll of the district. Health services personnel must possess a services credential (*Education Code* Sections 44872–44879 and 49422–49427).

1300 CERTIFICATED SUPERVISOR & ADMINISTRATOR SALARIES

1310 PRINCIPAL

1320 ASSISTANT PRINCIPAL

1330 TEMPORARY ASSIGNMENT

1340 OTHER SCHOOL ADMINISTRATOR

1350 DIRECTOR

1360 COORDINATOR

1370 SUPERINTENDENT

1380 ASSISTANT SUPERINTENDENT

1390 OTHER ADMINISTRATOR

Object Codes

Certificated Supervisors' and Administrators Salaries: Record the full-time, part-time, and prorated portions of salaries of principals, vice principals, 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 (whether or not they supervise staff); superintendents and/or deputy, associate, area, and assistant superintendents in the district (*Education Code* Sections 35028, 35029, 35030, 44065, 44066, and 44069).

NOTE: The term supervision is used to designate those activities having as their purpose the actual improvement of instruction under the direction of supervisors and assistants. Such activities include (1) personal conferences with teachers on instructional problems; (2) classroom visitation; (3) group conferences with teachers; and (4) demonstration teaching.

1900 OTHER CERTIFICATED SALARIES

1910 RESOURCE TEACHER (TOSA)

1920 PROGRAM SPECIALIST – SPECIAL ED

1940 TEMPORARY ASSIGNMENT

All other certificated assignments that do not fall in the above categories. For example: Temporary NMFT contracted positions for district.

1970 ROLE & RECOMPENSE STIPEND

Non-Instructional Stipend.

Other Certificated Salaries: Record the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified. Examples of such personnel are special education and/or other program specialist, certificated civic center employees, and resource teachers not performing duties as classroom teacher. Object 19xx is not open to instructional functions.

Object Codes

2000 – 2999 CLASSIFIED PERSONNEL SALARIES

Classified Personnel Salaries: Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service.

Generally, for compensated time off, individuals employed to substitute in a position recorded in Objects 2000-2999 should follow the function of the absent employee. Individuals employed to substitute in a position recorded in Objects 1000-1999 for other than compensated time off should be recorded in the appropriate goal and function.

Student employees are to be coded to the function and object that represent the position they are filling. However, if the student is being paid as part of an educational program such as work experience, use Function 01 (1000) Instruction, and Object 2900, Other Classified Salaries.

2100 INSTRUCTIONAL AIDE SALARIES

2120 INSTRUCTIONAL ASSISTANT - EARLY LEARNING

2130 INSTRUCTIONAL AIDE

2140 INSTRUCTIONAL ASSISTANT

2141 INSTRUCTIONAL ASSISTANT - BILINGUAL

2142 STUDENT ASST./WORKER

2160 READING RESOURCE TECHNICIAN

2170 ROLE & RECOMPENSE STIPEND
Classified Instructional.

2171 SUBSTITUTE – ILLNESS

Object Codes

2180 PRESCHOOL TEACHER

2188 EXTRA DUTY INSTRUCTIONAL

2191 SUBSTITUTE

Instructional Aides' Salaries: Record 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 (*Education Code* Section 41011). This code also includes other non-certificated instructional personnel, such as classified coaches and drug/alcohol program mentors.

2200 CLASSIFIED SUPPORT SALARIES

2210 CUSTODIANS

2211 GARDENERS & GROUNDS UPKEEP

2212 MAINTENANCE

2213 SECURITY

2214 ATHLETIC ATTENDANTS

2215 WAREHOUSE WORKER

2217 HEALTH ASSISTANT

2221 OCCUPATIONAL THERAPIST

2225 COUNSELING ASSISTANT

2249 CAFETERIA

2251 DELIVERY DRIVER

2261 CLASSIFIED SUPPORT SUB – WORKERS' COMP

2271 CLASSIFIED SUPPORT SUB – ILLNESS

2278 BUS MONITOR

2280 BUS DRIVERS

Object Codes

2281 MECHANIC & GARAGE

2288 EXTRA DUTY CLASSIFIED SUPPORT

2291 SUBSTITUTE - CLASSIFIED SUPPORT

Classified Support Salaries: This code is used to record the full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere working in the instructional media and library, student support, pupil transportation, nutrition services, and maintenance and operations functions.

Salaries for the instructional media and library function include the salaries of library and media aides. Salaries for the student support function include the salaries of counselor aides and health aides. Salaries for the pupil transportation function include the salaries of bus drivers, mechanics, field coordinators, gasoline pump attendants, and all other personnel whose assignments are related to the transportation of students.

Salaries for the Nutrition Services function include the salaries of nutritionists, cooks, helpers, and all other nutrition service personnel except those engaged in the management of the nutrition services program on a district wide basis. The salary of a Classified Director of Nutrition Services, if district wide, is recorded under Object 2300, Classified Supervisors and Administrators Salaries. The salary of a Certificated Director of Nutrition Services, if district wide, is recorded under Object 1300, Certificated Supervisors', and Administrators' Salaries.

Salaries for the maintenance function include the salaries of carpenters, painters, plumbers, electricians, and other similar positions. The salaries for the operations function include the salaries of custodians, general utility workers, guards, gardeners, warehouse workers, delivery personnel, truck drivers, and other similar positions.

2300 CLASSIFIED SUPERVISOR & ADMINISTRATOR SALARIES

2310 ADMINISTRATOR

2320 CONFIDENTIAL

2330 SUPERVISOR

2350 BOARD OF EDUCATION

Object Codes

2360 PERSONNEL COMMISSION

2380 ASSISTANT SUPERINTENDENT

2388 EXTRA DUTY - SUPERVISOR/ADMIN

2391 SUBSTITUTE – SUPERVISOR/ADMIN

Classified Supervisors' and Administrators' Salaries: Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, directors, supervisors, purchasing agents, site administrators, assistant superintendents, superintendents, Board of Education Members and Personnel Commission Members.

2400 CLERICAL, TECHNICAL, & OFFICE SALARIES

2420 GENERAL ADMINISTRATION CLASSIFIED

2461 CLERICAL SUBSTITUTE – WORKERS' COMP

2471 CLERICAL SUBSTITUTE – ILLNESS

2475 TRANSLATORS

2488 EXTRA DUTY - CLERICAL

2491 SUBSTITUTE - CLERICAL

Clerical, Technical, and Office Salaries: Record the salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, machine operators, student workers, and assistants.

2900 OTHER CLASSIFIED SALARIES

2910 STUDENT SUPERVISION ASSISTANTS

2930 ACCOMPANIST

2942 JOB TRANSITION COACH

2945 JOB TRANSITION SPECIALIST

2960 STUDENT WORKERS

Object Codes

2970 ROLE & RECOMPENSE STIPEND

Non-Instruction.

2971 OTHER SUBSTITUTE – ILLNESS

2975 SCHOOL COMMUNITY FACILITATOR

2981 OTHER SUBSTITUTE

2990 INSTRUCTIONAL ASSISTANT PRESCHOOL

2991 OTHER

2993 PROFESSIONAL GROWTH

2998 CL – SUMMER ASSISTANCE

Other Classified Salaries: Record the full-time, part-time, and prorated portions of salaries not identifiable with Objects 2100 through 2400 (e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors). Students employed as part of a work-study curriculum or job training grant are to be coded to Function 01, Instruction.

3000 – 3999 EMPLOYEE BENEFITS

Employee Benefits: Record employer's contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories: a code that ends in "1" indicates benefits paid to personnel in certificated positions, and a code that ends in "2" indicates those paid to personnel in classified positions.

3100 STATE TEACHER'S RETIREMENT SYSTEM

3101 STRS – CERTIFICATED

3102 STRS – CLASSIFIED

Object Codes

State Teachers' Retirement System: Record expenditures to provide personnel with retirement benefits under the State Teachers Retirement System (STRS). This excludes employee contributions. Object 3101 is certificated personnel in STRS. Object 3102 includes those individuals who hold classified positions but are enrolled in STRS.

3200 PUBLIC EMPLOYEES' RETIREMENT SYSTEM

3201 PERS – CERTIFICATED

3202 PERS – CLASSIFIED

Public Employees Retirement System: Record expenditures to provide personnel with retirement benefits under the Public Employees Retirement System (PERS). This excludes employee contributions. Object 3201 indicates those employees who are in certificated positions and enrolled in PERS. Object 3202 indicates employees in classified positions and enrolled in PERS.

3300 OASDI / MEDICARE / ALTERNATIVE

3313 MEDICARE – CERTIFICATED

3314 MEDICARE – CLASSIFIED

3353 ALTERNATIVE RETIREMENT – CERTIFICATED

3354 ALTERNATIVE RETIREMENT – CLASSIFIED

3355 OASDI – CERTIFICATED

3356 OASDI – CLASSIFIED

OASDI / Medicare / Alternative: Record expenditures to provide employee benefits under the federal Social Security system. This includes expenditures to a qualifying alternative retirement plan to employees not covered under the Social Security system, STRS, or PERS. This excludes employee contributions. All Newport-Mesa Unified School District expenditures for OASDI / Medicare / Alternative should be charged as follows: Object 3313, Object 3314, Object 3353, Object 3354, Object 3355, or Object 3356.

Object Codes

3400 HEALTH & WELFARE BENEFITS

3401 HEALTH & WELFARE – CERTIFICATED

3402 HEALTH & WELFARE – CLASSIFIED

3403 HEALTH & WELFARE – COBRA

Health and Welfare Benefits: Record the expenditures made to provide personnel with health and welfare insurance benefits. This excludes employee contributions.

3500 STATE UNEMPLOYMENT INSURANCE

3501 SUI – CERTIFICATED

3502 SUI – CLASSIFIED

State Unemployment Insurance: Record the expenditures made to provide personnel with unemployment compensation.

3600 WORKERS' COMPENSATION INSURANCE

3601 WORKERS' COMP – CERTIFICATED

3602 WORKERS' COMP – CLASSIFIED

Workers' Compensation Insurance: Record the expenditures made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to a Self-Insurance Fund.

3700 RETIREE BENEFITS

3751 OPEB ACTIVE EMPLOYEE < 65 – CERTIFICATED

3752 OPEB ACTIVE EMPLOYEE < 65 – CLASSIFIED

3753 OPEB RETIREE > 65 – COBRA

Object Codes

Retiree Benefits: Obligations for postemployment benefits other than pensions (OPEB) related to both active employees and retirees. This covers expenditures for normal costs for OPEB eligible active employees, as well as amortization of the unfunded liability relating to active employees and retirees.

4000 – 4999 BOOKS & SUPPLIES

Record expenditures for books and supplies, including tax, freight, and handling charges.

4100 APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS

4101 TEXTBOOKS

4103 LOST TEXTBOOKS

Lost Textbook Abatement Only.

Approved Textbooks and Core Curricula Materials: Record expenditures for classroom instructional materials designed for use by pupils and teachers as the basic curriculum adopted by the State Board of Education or the district Board for required subject matter.

Instructional materials may be printed or in some other form and may consist of textbooks, technology-based materials, and other educational materials such as manipulative (*Education Code* Section 60010 [h]). The cost includes all consumable materials available in the approved series, such as kits, audiovisual materials, and workbooks.

Teacher's manuals and teacher's editions relate to the specific basic or supplementary textbooks and are intended for teachers use rather than for pupils use. They are part of the approved curriculum used in the classroom and should be coded to Object 4101.

Single issues of state approved textbooks for review by research committees or curriculum directors would be coded to this object with an instruction-related service function such as Function 03, Curriculum Development. Abatements for lost or damaged textbooks should be made to object code 4103.

Object Codes

4200 BOOKS & REFERENCE MATERIALS

4201 LIBRARY BOOKS

Abatements for lost or damaged library books, irrespective of what object was originally charged when the book was purchased new, should be made to Object 4201 and Function 05 (2420).

4202 OTHER BOOKS/VIDEOS

Books and Reference Materials: Record expenditures for books and other reference materials used by district personnel. Books used for reference are further identified by the appropriate function. For example, reference books for use in the nurses' offices, in the district's business office, or in the cafeteria would be coded to Function 17 (3140), Health Services; Function 39 (3200), General Administration; or Function 27 (3700), Nutrition Services.

Function 01, Instruction, would include (1) books that have not been adopted by the proper authority for use as basic curricula; (2) books such as reference books that are available for general use by students even though such books may be used solely in the classroom; and (3) all other materials used for reference purposes.

Generally, the purchase of library books or other reference materials is coded to Object 4201. However, expenditures for library books to stock a new school library or for material expansion are recorded under Object 6320, Books and Media for New School Libraries or Major Expansion of School Libraries, library materials.

Consumable materials other than those directly related to adopted curricula (Object 4100) have a limited shelf life under a year. Such materials as periodicals, magazines, workbooks, drill books, exercise pads, and the like are recorded under Object 4301, Materials and Supplies.

Object Codes

4300 MATERIALS & SUPPLIES

4301 MATERIALS & SUPPLIES – INSTRUCTIONAL

4309 TECHNOLOGY SUPPLIES

Under $1,500 (iPads, Chromebooks, Refurbished Computers, Document Cameras, Printers, Scanners, Televisions, and Monitors).

4325 REFRESHMENTS – NOT CAMPUS CATERING

Refreshments ordered from Nutrition Services are coded to Object 5760.

4330 GRADUATION SUPPLIES

4340 TESTS/SCORING

4342 SCIENCE SUPPLIES

Science Materials and Supplies.

4349 STORES ADJUSTMENTS

4350 MATERIALS & SUPPLIES – GENERAL

Function 01 – Students; Function 09 – Administrators.

4351 FURNITURE

4353 TAB OPERATION SUPPLIES

4354 LOSS PREVENTION

4355 COPIER SUPPLIES

4356 HEALTH SUPPLIES

4357 DISASTER SUPPLIES

4358 COMPUTER REPAIR & REPLACEMENT SUPPLIES

4360 AIR CONDITIONER SUPPLIES

4361 CUSTODIAL SUPPLIES

4363 POOL MAINTENANCE SUPPLIES

Object Codes

4365 MISCELLANEOUS STORES

4366 TOOLS

4367 SECURITY SUPPLIES

4372 PUBLICATIONS/JOURNALS/PERIODICALS

4374 OIL/GREASE/LUBE SUPPLIES

4375 TIRES FOR BUS

4376 BUS REPAIR MATERIAL

4377 FUEL

4379 STADIUM SUPPLIES

4380 MAINTENANCE SUPPLIES

4381 REPAIR GROUND EQUIPMENT SUPPLIES

4382 GROUNDS UPKEEP SUPPLIES

4389 MATERIALS & SUPPLIES – OFFSET

4390 SAFETY & TRAINING SUPPLIES

4392 FUEL FOR OTHER VEHICLES

4396 SUPPLIES & EQUIPMENT FOR VEHICLE REPAIRS

Materials and Supplies: Record expenditures for consumable materials and supplies to be used by students, teachers, and other personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 43XX are those used in services and auxiliary programs, such as nutrition service supplies, custodial supplies, gardening, maintenance supplies, supplies for operation, transportation supplies, including gasoline, repair and upkeep of equipment or buildings and grounds, and medical and office supplies.

Expenditures for rentals of materials are recorded under Object 5600 - Rentals, Leases, Repairs and Non-Capitalized Improvement.

Object Codes

4400 NON-CAPITALIZED EQUIPMENT

4401 NEW EQUIPMENT – NON-CAPITALIZED

4406 TECH EQUIPMENT – NON-CAPITALIZED

$1,500 to $9,999.99 (Computers, iPads, Document Cameras, Laptop, Carts, Projectors, Printers, SMART Boards, and Televisions).

4409 SOFTWARE – NON-CAPITALIZED

Use 5866 for software, contract renewals, or licenses.

4451 FURNITURE – NON-CAPITALIZED

Non-Capitalized Equipment: Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost ranging per unit cost from $1,500 ($1,392.11 + tax) to $9,999.99. For equipment required to be inventoried but not depreciated per *Education Code* Section 35168 or GASB 34 criteria.

4700 FOOD – FUND 13 ONLY

4700 FOOD

Food: Record expenditures for food, other than food for instructional purposes, used in food service activities (i.e., breakfast, snacks, lunch, and other similar items). This would include food purchased for classroom snacks or student meals on field trips, not reimbursed through the school lunch program. Expenditures for food used for instruction in a regular classroom (e.g., in a cooking class) are recorded under Object 4300, Materials and Supplies.

Object 4700, Food, is only used with Function 27, Food Services.

Object Codes

5000 – 5999 SERVICES & OTHER OPERATING EXPENDITURES

Services and Other Operating Expenditures: Record expenditures for services, rents, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating expenditures. Expenditures may be authorized by contracts, agreements, and purchase orders.

5100 SUB AGREEMENT FOR SERVICES

5100 SUB AGREEMENT FOR SERVICES

Record expenditures for sub-agreements and sub-awards pursuant to certain contracts, sub-contracts, and sub-grants when part or all of an instruction or support activity for which the LEA is responsible is conducted by a third party rather than the LEA. Sub-agreements for services must be excluded from the calculation of the indirect cost rate, except that up to $25,000 of an individual sub-agreement may be coded to Object 5810.

5200 TRAVEL & CONFERENCES

5205 MILEAGE REIMBURSEMENT

5210 TRAVEL & CONFERENCES

Please complete TAR form – Not for use on Purchase Orders.

5220 RECRUITING

5298 MILEAGE STIPEND - CLASSIFIED

5299 MILEAGE STIPEND - CERTIFICATED

Travel and Conferences: Record actual expenditures incurred by and/or for employees and other representatives of the district for travel and conferences (*Education Code* Sections 35044 and 44032). Expenditures for employee conferences charged to this object should follow the goal and function of the employee.

Object Codes

Object 5210 is designed to capture travel expenses of employees, which may include travel costs to conferences or donations paid for employees to attend conferences. Expenditures for conferences or routine meetings sponsored by the district are not coded to this object but are coded to the appropriate object for specific services purchased, such as object 4325 for refreshments, object 5760 for Campus Catering, object 5601 for room rentals, or object 24XX for staff time in preparing for the conference. The use of object 4700, Food, is restricted to Function 27, Food Services.

5300 DUES & MEMBERSHIPS

5301 DUES & MEMBERSHIPS

Dues and Memberships: Record the membership donation of the district in any society, association, or organization as authorized by *Education Code* Section 35172. Object 5300 may be used for the dues of an employee, such as a Chief Business Official or a Superintendent, if it is deemed that the district is represented and benefits from the membership.

5400 INSURANCE

5450 NON-EMPLOYEE INSURANCE PREMIUMS

All forms of insurance except employee benefits and bond issuance. Record expenditures for all forms of insurance, other than pupils' insurance, such as fire and theft liability.

5452 LOSS REPLACEMENT EQUIPMENT

5500 OPERATIONS & HOUSEKEEPING SERVICES

5511 HEAT

5521 LIGHT & POWER

5531 WATER

5532 SEWER USE FEES

5541 TRASH SERVICE

Object Codes

5551 DRY CLEANING/LAUNDRY

Operations and Housekeeping Services: Record expenditures for water, fuel, light, power, waste disposal, pest control, laundry, and dry cleaning. Include contracts for these services. Object 55XX is only used with the Maintenance and Operation Functions, 47-49; with Function 27, Nutrition Service; and Function 35, Enterprise. Cleaning of uniforms is charged to the appropriate function and Object 58XX, Professional/Consulting Services, and Operating Expenditures.

5600 RENTAL, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENT

5601 RENTAL EXPENSE

Venue rental.

5610 LEASES

Copier and printer leases.

5611 EQUIPMENT RENTAL

Rental of equipment for district use.

5620 CONTRACT SERVICES

Services provided by outside vendors.

5633 HAZARDOUS WASTE REMOVAL

5679 MAINTENANCE SERVICES

Rental, Leases, Repairs, and Non-Capitalized Improvement: Use with function 47 (8100). Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) by outside vendors of sites, buildings, and equipment. Include expenditures for site or building improvements that do not meet the district's $10,000 threshold for capitalization.

Capital leases should be recorded following the accounting procedures for lease/purchase agreements in Procedure No. 805. Rental of facilities is to be recorded to Function 51 (8700) and includes all facilities whether rented for a day, a month, or a year.

Object Codes

5700 – 5799 DIRECT COSTS TRANSFERS

5712 BUS TRANSPORTATION EXPENSE – INHOUSE

Bus transportation for trips.

5713 CHARTER FIELD TRIPS

5714 POSTAGE

Mail sent to warehouse to post (use 5901 for stamps, Warehouse meter, FedEx).

5716 FUEL FOR OTHER VEHICLES

5718 VEHICLE/EQUIPMENT REPAIR

Services done by our transportation department.

5719 OTHER COPIER EXPENSES – INTRAFUND

5720 CIF BUS TRANSPORTATION

5754 POSTAGE – WAREHOUSE METERED – INTERFUND

5756 FUEL – INTERFUND

5758 VEHICLE REPAIR – INTERFUND

5759 OTHER DUPLICATIONS/COPIER EXPENSES – INTERFUND

5760 CAMPUS CATERING FOOD SERVICES – INTERFUND

Direct Costs Transfers: Record the transfers of expenditures from one function to another function. Typical transfers using this Object account include services provided or products developed by the district, such as maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expense; field trips; district vehicle use; and information technology expense. These transfers change the function of the expenditures. For example, transfers related to costs of field trips are costs of the Instruction Function, not costs of the Pupil Transportation Function. Record the transfer for direct costs of services provided within a fund. This account must net to zero at the fund level.

Use Object 7310 or 7350, Direct Support/Indirect Cost Charges, for those costs that do not change function, such as custodial costs.

Object Codes

5800 PROFESSIONAL/CONSULTING SERVICES & OPERATING

5802 ADVERTISING

5804 BANKING SERVICES

5806 ADMINISTRATIVE FEES

5809 AWARDS & RECOGNITION

5810 CONSULTANTS

5811 NON-PUBLIC SCHOOL/AGENCY EXPENSE

5814 ELECTION EXPENSE

5816 LEGAL EXPENSE

5818 AUDITS

5822 ADMISSIONS

5825 CATERING

Outside Catering Services and Orders.

5836 WORKERS' COMPENSATION CLAIM PAYMENTS

5841 PARENT REIMBURSEMENT

5850 OTHER LICENSES

Movies, Royalties, Preschool, Health Related.

5862 FINGER PRINTING

5864 PHYSICAL EXAM

5865 MISCELLANEOUS OUTSIDE VENDOR

5866 LICENSE AND SOFTWARE FEES

Software subscriptions, online subscriptions, yearly renewal fees to use the software. Anything that is renewed every year or contains an updated disk.

Object Codes

5869 CHARTER BUS RENTAL

5899 OTHER EXPENSE

Professional/Consulting Services and Operating Expenditures: Record the expenditures for personal services rendered by personnel who are not on the payroll of the district. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a donation 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 district. This includes all related expenditures covered by the personal services contract.

Record expenditures for services such as printing, engraving, and so forth performed by an outside agency. This includes, but is not limited to, copies made from masters provided by the district. Record the price of admission tickets for students and staff on field trips. Record the tuition for students attending instructional programs at a community college.

Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for whom no appropriate services are neither available nor can be provided. (These expenditures will be excluded from the current cost of education for the Teachers' Salaries computation.)

NOTE: Expenditures for excess costs and/or deficits in special education programs paid to provider school districts or county offices should be charged to objects 7141-7143, Other Tuition.

Record expenditures for all advertising, including advertising for items such as bond sales, contract bidding, and personnel vacancies. Record expenditures for judgments, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided, such as administration, bus transportation, audiovisual, and library.

Record assessments for other than capital improvements, including state assessments for nonuse of school sites. Record expenditures for 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 code 6101, Sites and Improvement of Sites.

Record expenditures for fees charged to the district by other local governmental agencies (not other districts), such as counties, cities, and special districts, for required services. Such fees include those charged for health, building, and operating inspections and permits, plan reviews, and utility connection donations. These charges typically relate to emissions, fuel tank operations, hazardous waste generation, chemical storage, food safety, water safety, and fire safety. Examples of departments and special districts that assess these fees include the following: Air Pollution Control, Environmental or Public Health Services, Fire Department, and Public Water Control.

Record expenditures not otherwise designated, such as payments of interest on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray examinations required for employment, and similar items.

Debt issuance costs, including underwriter discounts and donations, should be recorded here. If long-term debt is issued at a discount, the discount should be recorded in object code 7699, All Other Financing Uses.

5900 COMMUNICATIONS

5901 POSTAGE

Stamps, Meters, FedEx.

5902 TELEPHONE SERVICE CHARGES

5903 COMMUNICATION EQUIPMENT RENTAL

5904 RADIO EQUIPMENT MAINTENANCE

5908 COMMUNICATION STIPEND – CLASSIFIED

5909 COMMUNICATION STIPEND – CERTIFICATED

Object Codes

Communications: Record expenditures for periodic servicing of all methods of communication including pagers, cell phones, beepers, and telephone service systems. This object also includes the monthly charges for FAX lines, TV cable lines, and Internet service and lines. The cost of postage stamps and “refill” of postage meters should be coded to Communications, as well as the cost of UPS or other means when used to deliver a letter or other communications. Shipping of goods by UPS or other means is considered to be part of the cost of goods and should not be charged to object code 5901, Communications.

Generally, communication costs should be charged to either Function 09 (2700), School Administration, or Function 39 (7200), Other General Administration. 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, as can be documented. For example, Internet fees that are part of classroom instruction may be charged to Function 01 (1000), Instruction.

The cost of the communication equipment is coded to object code 64XX, Equipment, or object code 65XX, Equipment Replacement. However, if the cost is minor or the expected life is short, the cost of the equipment should be coded to Object 43XX, or 44XX Materials and Supplies.

The cost of wiring and installing cables for communication equipment that becomes an integral part of the building or building service system is coded to Object 62XX, Buildings and Improvement of Buildings, with Function 49 (8500), Facilities Acquisition and Construction. Repairs to these lines would be coded to Function 47 (8100), Plant Maintenance and Operations, with either Object 56XX, rentals, leases, and repairs, or to the salaries and supplies of the maintenance budget.

6000 – 6999 CAPITAL OUTLAY

Record expenditures for sites, buildings, books, and equipment, including leases with option to purchase. These object codes are not used in proprietary funds, in which capital expenditures are capitalized as assets and subsequently depreciated.

Object Codes

Acquisition cost should be equal to or greater than the capitalization threshold of $10,000 established by the district. ($9,280.74 + Tax)

Cost of assets, whether they are purchased or leased (capital). Lease payments are not charged to the 6000's. Once the purchase is made, these would be charged to debt services. If lease is a rental, not a capital lease, use object codes 5600's.

6100 SITES & IMPROVEMENT OF SITES

6101 IMPROVE SITES

Costs to improve sites.

6140 SURVEYING COSTS

Costs associated with surveying the property such as determining grades and lines of streets, locations, dimensions, floor elevations of existing buildings, other improvements, trees, right of service, and utility line information.

6150 SITE SUPPORT COSTS

Costs associated with preparing the relocation reports, determining relocation claim, site negotiations, CEQA reports, etc.

6163 ENVIRONMENTAL STUDIES

Cost of studies and fees related to the removal of hazardous materials from the school site Department of Toxic Substances Control (DTSC) donations, California Department of Education (CDE) donations, Phase One Environmental Site Assessment, and Remedial Action.

6170 OTHER COSTS – LAND IMPROVEMENTS

Fees or costs that include, but are not limited to, court costs, legal services, and condemnation.

Site and Improvement of Sites: Record expenditures for each of the following with Function 49 (8500), Facilities Acquisition and Construction:

Object Codes

Acquisition of Land and Additions to Old Sites and Adjacent Ways: Include incidental expenditures in connection with the acquisition of sites, such as appraisal donations, search and title insurance, surveys, condemnation proceedings, and donations. If a site is not purchased after the appraisal or survey, record the expenditure in Object 58XX, Other Services, and Operating Expenditures. Include costs to remove buildings on newly acquired sites.

Improvement 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, underground storage tanks that are not parts of building service systems, and doing demolition work in connection with improvement of sites.

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.

6200 BUILDINGS & IMPROVEMENT OF BUILDINGS

Buildings and Improvement of Buildings: Record costs of construction or purchase of new buildings and additions and replacements of obsolete buildings. Include advertising; architectural and engineering donations; 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 ventilating fixtures, attachments, and built-in fixtures; other expenditures directly related to the construction or acquisition of buildings. Use with Function 49 (8500), Facilities Acquisition and Construction.

Object Codes

6201 BUILDING CAPITAL OUTLAY

Construction and Building Additions.

6205 ARCHITECHTS & ENGINEERING

Services negotiated in the Architect's agreement to design and engineer the construction project.

6220 DSA FEES

Fees as determined by the Division of the State Architects as required by law.

6230 CDE FEES

Fees as determined by the California Department of Education for the review of plans as required by law.

6235 ENERGY ANALYSIS

Fees paid to determine the necessary energy conservation measures in the project.

6240 PRELIMINARY TESTS

Amount paid for tests prior to the construction phase for soil test, foundation tests, exploratory borings, and site investigation.

6250 OTHER COSTS – PLANNING

Any other planning costs such as printing the blueprints local agency plan check fees, advertising bids, etc.

6260 MAIN CONSTRUCTION CONTRACTOR

Amount paid to the main building contractors.

6262 CONSTRUCTION MANAGEMENT

Amount paid to the construction manager of the project to supervise the building construction.

6263 ENVIRONMENTAL CLEAN-UP

Costs related to the removal of hazardous materials from the school site, including Remedial Action.

Object Codes

6264 DEMOLITION

Costs associated with the demolition of existing buildings in preparation for construction.

6274 OTHER COSTS – CONSTRUCTION

Any construction costs not included in the main construction contracts, such as landscaping, portables, utility connection costs, air conditioning, asbestos abatement, telecommunications wiring for security, educational technology wiring, fire safety improvement, playground safety, improvements, electrical systems upgrades, seismic improvements, etc.

6276 INTERIM HOUSING

Amount paid for interim housing units to house students during building modernization.

6278 LABOR COMPLIANCE PROGRAM

Amount paid to administer district's Labor Compliance Program.

6280 CONSTRUCTION TESTS

Amount paid for construction tests provided during the construction of project B724.

6289 BUILDING & IMPROVE OF BUILDINGS – OFFSET

6290 CONSTRUCTION INSPECTION

Amount paid for inspection services provided during the construction of the project.

6400 CAPITALIZED EQUIPMENT

Capitalized Equipment: Record expenditures for movable personal property, including such equipment as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life of over one year and an acquisition cost equal to or greater than the capitalization threshold of $10,000 and greater established by the district.

Piece-for-piece replacements of equipment are recorded under Object 65XX, Equipment Replacement. Initial built-in fixtures that are integral parts of the building or building service system are recorded under Object 62XX, Buildings and Improvement of Buildings. Cost of equipment includes tax, shipping, and installation.

Object Codes

6401 NEW EQUIPMENT – CAPITALIZED

Furniture & Equipment

6403 VEHICLE LEASE/PURCHASE - CAPITALIZED

6406 COMPUTER EQUIPMENT - CAPITALIZED

Capitalized computer hardware (servers, Networking, High End Computers).

6442 SCIENCE EQUIPMENT – CAPITALIZED

Science Furniture & Equipment

6451 NEW FURNITURE – CAPITALIZED

6500 EQUIPMENT REPLACEMENT

6501 REPLACE INSTRUCTIONAL EQUIPMENT

7000 – 7499 OTHER OUTGO

7100 TUITION

7141 IAA-PAYMENTS TO SCHOOL DISTRICTS

Other Tuition, Excess Costs, and/or Deficits Payments to School Districts. Record payments for tuition, excess costs, and/or deficits paid to programs operated by other school districts.

7142 IAA-PAYMENTS TO COUNTY OFFICES

Other Tuition, Excess Costs, and/or Deficits Payments to County Offices. Record payments for tuition, excess costs, and/or deficits paid to programs operated by County Superintendents of Schools.

7143 IAA-PAYMENTS TO JOINT POWERS AGREEMENTS

Other Tuition, Excess Costs, and/or Deficits Payments to Joint Powers Agreements (JPAs). Record payments for tuition, excess costs, and/or deficits paid to programs operated under a JPA.

Object Codes

7300 DIRECT SUPPORT / INDIRECT COSTS

7310 TRANSFER OF INDIRECT COSTS

Direct Support / Indirect Costs Charges: Record the transfers of direct support and indirect support costs within a fund. This account must net to zero by function at the fund level. The function does not change; for example, when transferring indirect costs, the function remains Function 40 (7210), Other General Administration Function.

7350 IFT - TRANSFER OF INDIRECT COSTS

Direct Support / Indirect Costs for Interfund Charges: Record the transfers of direct support and indirect support costs between funds. This account will reflect a balance at the fund level, but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero by object as well as by function.

Direct Support / Indirect Costs: Objects in this group are used to record transfers of direct support costs and indirect costs between resources, goals, and funds. These transfers do not change the function of the expenditures. For example, when transferring indirect costs to the Adult Education fund from the General Fund, the function still remains Function 40 (7210) Other General Administration Function.

7400 DEBT SERVICE

7438 DEBT SERVICE INTEREST

7439 DEBT SERVICE – PRINCIPAL

Other Debt Service Payments Record expenditures for the repayment of all other debt, such as principal and interest payments on capital leases, and certificates of participation. 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.

Object Codes

7600 OTHER FINANCING USES

7612 INTERFUND TRANSFERS BETWEEN GENERAL FUND & SPECIAL RESERVE

7619 INTERFUND TRANSFERS – TRANSFERS OUT ALL OTHER IFTs

Other Authorized Interfund Transfers Out. Record all other authorized transfers of monies to another fund. Other Financing Uses. The following objects are used for the transfer of funds or expenditures for other than general operations. They are categorized as Function 56 (9300), Other Outgo.

8000 – 8999 REVENUE SOURCES

8010 – 8099 LCFF SOURCES

By law, most State School Fund apportionments or allowances to the district must be deposited in the General Fund of the district. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller, as required by law, must be accounted for as expenditures just as they would if the full apportionment had been received and the district warrant had been drawn for such purposes.

Before the gross LCFF apportionment is determined, the state makes the adjustments of special education and county community school revenue limit funds for county-operated programs transferred from school districts to offices of county superintendents of schools. These adjustments will not be accounted for as expenditures.

Revenue that was not previously accrued but that is the result of the correction of a prior apportionment or is included in the final state apportionment, should be recorded in the revenue class or classes that define the original apportionment (*Education Code* Section 41341).

8011 PRINCIPAL APPORTIONMENT STATE AID – CURRENT YEAR

LCFF State Aid – Current Year. Record amounts allowed for current year, including amounts accrued at the end of the fiscal year.

Object Codes

8021 TRS-HOMEOWNERS' EXEMPTIONS

Record amounts received for loss of revenue because of homeowners' exemptions (Revenue and Taxation Code Section 218).

8022 TRS-TIMBER YIELD TAX

Record the yield tax collected by the State Board of Equalization on timber harvested from private or public land (Government Code Section 27423; Revenue and Taxation Code Sections 38905.1 and 38906).

8041 SECURED TAX ROLLS

Secured Roll Taxes. Record revenue from taxes levied on the secured roll (*Education Code* Section 2500 et seq.).

8042 UNSECURED ROLL TAXES

Record revenue from taxes levied on the unsecured roll.

8043 PRIOR YEARS' TAXES

Record revenue from tax levies from prior years. Include secured and unsecured receipts from redemptions and tax sales.

8044 SUPPLEMENTAL TAXES

Record taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur (Revenue and Taxation Code Sections 75-75.9).

8047 COMMUNITY REDEVELOPMENT FUNDS

Report the amount, if any, received pursuant to the Community Redevelopment Law (Part 1 [commencing with Section 33000] of Division 24 of the Health and Safety Code), except for any amount received pursuant to Health and Safety Code Section 33401 or Section 33676 that is used for land acquisition, facility construction, reconstruction or remodeling, or deferred maintenance, and except for any amount received pursuant to Health and Safety Code Sections 33492.15, 33607.5, and 33607.7 that is allocated exclusively for educational facilities (*Education Code* Section 2588[c] and 42238[h][6]). These exceptions are recorded in Object 8625, Community Redevelopment Funds Not Subject to LCFF Deduction. Report the amount, if any,

received from the Redevelopment Property Tax Trust Fund Residual Distributions and other revenues from Redevelopment Agency Asset Liquidation pursuant to Health and Safety Code Section 34177, 34179.5, 34179.6, 34183, and 34188.

8097 PROPERTY TAXES TRANSFER

For school districts, that report any excess special education taxes collected by the office of the county superintendent of schools and subsequently transferred to the school districts.

8100 – 8299 FEDERAL REVENUE

8181 SPECIAL EDUCATION ENTITLEMENT PER UDC

Special Education – Entitlement. Record the federal Individuals with Disability Education Act (IDEA) entitlement, which is deducted from the state apportionment for special education.

8182 SPECIAL EDUCATION DISCRETIONARY GRANTS

Special Education – Discretionary Grants. Record all other federal revenues for special education (PL 101-476, Individuals with Disabilities Education Act IDEA).

8220 FEDERAL CHILD NUTRITION PROGRAMS

Record all other federal funds received.

8285 INTERAGENCY CONTRACTS

LEA's Interagency Contracts between LEAs. Record federal revenues from another LEA for providing services on a contractual basis.

8290 ALL OTHER FEDERAL REVENUE

Record all other federal funds received.

Federal Revenue: Record in the appropriate subordinate classifications revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency.

Object Codes

8300 – 8599 OTHER STATE REVENUE

8311 APPORTIONMENTS – CURRENT YEAR

8319 APPORTIONMENTS PRIOR YEAR

8520 STATE – CHILD NUTRITION PROGRAMS

Record state revenues for child nutrition programs.

8550 MANDATED COST REIMBURSEMENTS

Record in the year received amounts for reimbursements of costs of legislatively mandated programs (Government Code Sections 17500-17616).

8560 STATE LOTTERY REVENUE

Record the revenue received under the California State Lottery Act of 1984 (Government Code Section 8880.4). This revenue is recorded in the General Fund.

8590 ALL OTHER STATE REVENUE

8600 – 8799 OTHER LOCAL REVENUE

8625 COMMUNITY REDEVELOPMENT FUNDS

Health and Safety Code – Section 33676.

8631 SALE OF EQUIPMENT/SUPPLIES

Record revenue from the sale of supplies and equipment no longer needed by the district. The money received is to be placed to the credit of the fund from which the original expenditure for which the original expenditure for the purchase of the personal property was made from.

8634 FOOD SERVICE SALES

Record sales of meals and other food items.

8650 LEASES & RENTALS

Record revenue for the use of school buildings or portions thereof, houses, and other real or personal property of the district and fees collected for civic center use, including reimbursements for custodial salaries and other costs.

Object Codes

8660 INTEREST

Record revenue credited or prorated by the county auditor for interest on deposits of the LEA's funds with the county treasurer and interest earnings.

8662 NET CHANGES IN INVESTMENTS

Net Increase (Decrease) in the Fair Value of Investments. Report gains and losses on investments, including changes in the fair value of investments that include the realized and unrealized gains and losses. In March 1997 the Governmental Accounting Standards Board (GASB) issued Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," which is effective beginning from the 1997-98 fiscal year. GASB Statement 31 requires governmental entities, including school districts and county offices of education, to report investments at fair value in the financial statements. Fair value is 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. All investment income, including changes in the fair value of investments, is required to be reported as revenue in the operating statement. The change in the fair value of the investments is defined as the ending fair value, plus proceeds of investments maturing or sold during the year, less the cost of new investments purchased the year, less beginning fair value.

8677 INTERAGENCY SERVICES BETWEEN LEAS – DONATIONS

Record revenue received from an LEA for contract services provided for another LEA, except for federal monies. To ensure that federal revenues retain their federal identity, they should be reported in Object 8285, Interagency Contracts between LEAs. Expenditures made by an LEA to fulfill these contracts should be to Goal 7110, Non-agency-Educational, or Goal 7150, non-agency-Other.

8681 MITIGATION/DEVELOPER – DONATIONS

Report only those donations collected by agreement between the school district and developer, and not imposed as a condition to approving a residential development in the General Fund. Any donations collected as a condition to approving a development must be deposited in the Capital Facilities Fund.

8690 SALARIES – OTHER LOCAL REVENUE

Object Codes

8699 ALL OTHER LOCAL REVENUE

Record all other local revenue except funds defined as “miscellaneous funds” in *Education Code* Section 41604. Examples of revenue recorded in this account are duplications, field trips, postage, gifts, library fines, contributions, and reimbursement for practice teaching.

8910 – 8979 OTHER FINANCING SOURCES / INTERFUND TRANSFERS (IFT) IN

8912 IFT BETWEEN GENERAL FUND AND SPECIAL RESERVE FUND

Record transfers of monies between the General Fund and the Special Reserve Fund (*Education Code* Section 42840-42843).

8914 IFT – IN FROM BOND INTEREST TO GENERAL FUND

To General Fund from Bond Interest and Redemption Fund. Record transfers of monies from Bond Interest and Redemption Fund, after all principal and interest payments have been made the General Fund or to the Special Reserve Fund (*Education Code* section 15234 and 15235).

8916 IFT – IN FROM GENERAL TO CAFETERIA

Record transfers of monies from the General Fund to Cafeteria Fund. District may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.

8919 IFT – IN OTHER AUTHORIZED

8951 PROCEEDS FROM SALE OF BONDS

8972 PROCEEDS FROM CAPITAL LEASES

Object Codes

8980 – 8999 CONTRIBUTIONS

8980 CONTRIBUTION FROM UNRESTRICTED REVENUES

Record the amount of money that must be transferred from unrestricted sources in the General Fund when the revenues for a given restricted resource are less than the expenditures. This account may also apply to transfers of unrestricted resources to other unrestricted resources. Also record in this account the district's contribution of matching funds (the cash match) if required by a special project. A transfer is recorded by a debit in this account from Resource 0000, Unrestricted, and by a credit in this account to the given restricted resource. This account must bet to zero at the fund level.

8990 CONTRIBUTION FROM RESTRICTED REVENUES

Record the transfers of restricted revenues to another resource. The resource transferring out the revenues records a debit, and the resource receiving the revenues records a credit account. This account must net to zero at the fund level.

9000 – 9999 BALANCE SHEET

9205 ACCOUNTS RECEIVABLE MANUAL

9510 ACCOUNTS PAYABLE MANUAL

9650 UNEARNED REVENUE

9791 BEGINNING FUND BALANCE

9799 APPROPRIATED FUND BALANCE

Manager Codes

Manager Code	Description
0200	Superintendent
0300	Asst. Supt., Special Services
0313	SPED/SELPA
0315	Special Education
0318	Health Services
0396	Special Ed: Secondary Ed
0397	Special Ed: Elementary Ed/Preschool
0400	Business Services - Finance
0401	Fiscal Services
0402	Purchasing & Warehouse
0404	Risk Management
0500	Asst. Supt., Chief Human Resources Officer
0504	Certificated Personnel
0506	Personnel
0510	Classified Personnel
0520	Public Relations
0600	Deputy Supt., Secondary Education
0602	Student Services
0603	Teaching & Learning - Secondary
0607	College & Career Education
0608	Secondary Education
0611	Education Technology
0660	Back Bay High
0662	Monte Vista High
0663	Early College High
0668	Ensign Intermediate
0672	TeWinkle Middle
0676	Corona del Mar High
0677	Costa Mesa High
0678	Estancia High
0679	Newport Harbor High
0700	Asst. Supt., Elementary Education
0702	Elementary Education
0703	Teaching & Learning - Elementary
0707	Early Childhood Education

Manager Codes

Manager Code	Description
0732	Adams Elementary
0734	Woodland Elementary
0736	California Elementary
0738	College Park Elementary
0739	Davis Magnet
0740	Harbor View Elementary
0741	Kaiser Elementary
0742	Killybrooke Elementary
0743	Lincoln Elementary
0744	Mariners Elementary
0746	Newport Coast Elementary
0748	Newport Elementary
0749	Newport Heights Elementary
0750	Paularino Elementary
0751	Pomona Elementary
0752	Rea Elementary
0753	Sonora Elementary
0754	Victoria Elementary
0755	Whittier Elementary
0756	Wilson Elementary
0758	Eastbluff Elementary
0759	Andersen Elementary
0800	Business Services - Operations
0801	Maintenance
0802	Operations
0803	Facilities Development, Planning, & Design
0804	Transportation
0805	Information Technology
0821	Nutrition Services
0900	Asst. Supt, AICI
0904	Special Projects
0905	Multilingual Programs
0906	Continuous Improvement, Program Evaluation, Data & Assessment
0907	Engagement, Partnership, & Expanded Learning