

Fullerton School District

Chart of Accounts

2023 - 2024



ACCOUNT CODE STRUCTURE

ORG KEY (PSEUDO) DIGITS					PLUS	4
2	3	2	2	1		
FUND	COST CENTER	SITE	FUNCTION	DESIGNATOR		OBJECT
00	000	00	00	0		0000

EXPLANATION

- FUND** SACS and OCDE defined - 2 digits
- COST CENTER** District defined - 3 digits
- SITE** First 2 digits of three digit number - School location
- FUNCTION** First 2 digits of SACS/District define function code - See Table
- DESIGNATOR** District defined - "9" for school and department discretionary accounts, "1" for all other accounts.
- OBJECT** SACS/District defined - per listing

BACKGROUND DISTRICT		
3	3	4
COST CENTER	SITE	MANAGER
000	000	0000

EXPLANATION

- COST CENTER** Old program numbers with minor revisions
- SITE** School location currently used plus zero
- MANAGER** Administrator in charge of budget - see table

BACKGROUND STANDARDIZED ACCOUNT CODE STRUCTURE						
2	4	1	4	4	4	3
FUND	RESOURCE	PROJECT YEAR	GOAL	FUNCTION	OBJECT	SCHOOL
00	0000	0	0000	0000	0000	000

FUND 2 digits Identifies specific activities or defines certain objectives of a School District in accordance with special regulations, restrictions, or limitations.

RESOURCE 4 digits Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted, such as Title I. Includes code 0000 for accounting activities using resources that are unrestricted within the fund.

PROJECT YEAR 1 digit Distinguishes the activities of federal projects that span more than one fiscal year.

GOAL 4 digits Accumulates costs by instructional goals and objectives of a District. Groups costs by population, setting, and/or educational mode. Includes code 0000 for functions that are not directly assignable to a goal.

FUNCTION 4 digits Describes activities or services performed to accomplish one or more objectives in the goal field. Describes the activity for which a service or material object is acquired. Consists of activities that have somewhat the same general operational objectives

OBJECT 4 digits Captures the service or commodity obtained as a result of a specific expenditure; the general source and type of revenue; or a balance sheet account.

SCHOOL 3 digits Designates a specific, physical school structure or group of structures that form a campus, or other district designation (departments, etc.)

FUNDS

Code	Description
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1-60 GOVERNMENTAL FUNDS

01	General Fund
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08-20 Special Revenue Funds

08	Student Activity Fund
12	Child Development Fund
13	Cafeteria Fund
14	Deferred Maintenance Fund

20-50 Capital Projects Funds

21	Building Fund
25	Capital Facilities Fund
40	Special Reserve Fund for Capital Outlay Projects

61-70 PERMANENT FUNDS

67	Self-Insurance Fund
67-68	Self-Insurance Workers' Comp
67-81	Self-Insurance Property & Liability
67-69	Self-Insurance Dental Fund

COST CENTER CODES

100 INSTRUCTIONAL PROGRAMS

A. INSTRUCTION

- 000 Undefined
- 043 Korean Foundation
- 075 District Donation Fund
- 081 Preschool Fee Based
- 082 Child Development Program
- 085 Childcare Fee Based
- 086 Transitional Kindergarten
- 088 Dual Immersion
- 092 School Theme Research (IBP)
- 094 School Foundation Support
- 095 Educational Services Donations Fund
- 099 Saturday School SSOAR Central
- 100 General Instruction
- 101 School Safety Monitor
- 103 PTA/ASB Reimbursement
- 106 Instrumental Music Program
- 107 Friday Night Live Grant
- 108 Master Teacher Subsidy
- 110 Home Hospital MM MS
- 115 Gifted and Talented Education (GATE)
- 116 Donations Program
- 119 Phelps Grant

B. SPECIAL EDUCATION (Restricted)

- 121 SDC MS
- 122 SDC MM
- 123 Extended School Year
- 125 SDC Pre K MS
- 126 SDC Pre K MM
- 130 Resource Specialist Program
- 131 Low Incidence
- 141 Designated Instructional Support
- 150 Special Education

200 FEDERAL SPECIAL PROJECTS (Restricted)

- 212 IASA Title I Basic Grant
- 215 Title IV ESSA (Every Student Succeeds Act)
- 217 Title II Supporting Effective Instruction
- 224 Title III Limited English Proficiency Grant
- 226 Title III Immigrant Education Program
- 228 Homeless Children and Youth II Fund of the American Rescue Plan (ARP) Act
- 232 Child Development: ARP California State Preschool Program - Rate Supplements
- 237 Special Education: ARP IDEA Part B, Sec 611, Local Assistance Entitlement
- 238 Sp Ed: ARP IDEA Part B, Sec 611, Local Assistance Private School Individual Service Plan
- 242 IDEA Basic MM MS
- 248 IDEA Preschool Local Entitlement
- 252 IDEA Private School ISPs

- 253 Federal Preschool Grant
- 271 Community Orientated Policing Services (COPS) School Violence Prevention Program (SVPP)
- 272 After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer
- 275 School Readiness Learning Program

300-390 STATE SPECIAL PROJECTS (Restricted)

- 302 Local Control Funding Formula (LCFF) Supplemental
- 304 Local Control Funding Formula (LCFF) Base
- 306 Peer Assistance Review (PAR)
- 310 State Preschool
- 311 Pre K Family Lit Support
- 316 Arts and Music Program
- 317 Inclusive Early Education Expansion Grant (IEEEG)
- 318 Pre Kindergarden Family Literacy
- 329 After School Education Grant
- 331 Educator Effectiveness Block Grant
- 332 Expanded Learning Opportunities Program
- 337 CA Community Schools Partnership Program (CCSPP) - Implementation Grant
- 338 K-12 Strong Workforce Program round 5
- 340 Quality Rating & Improvement System (QRIS)
- 346 National Board for Professional Teaching Standards Certification Incentive Program
- 349 CA Universal PreKindergarten Planning Grant
- 351 Tobacco Use Prevention Grant (TUPE)
- 355 Beginning Teacher Support & Assessment
- 360 K-12 Strong Workforce Program OCDE Round 3 (year 3)
- 370 Dual Language Immersion Grant
- 375 Arts, Music & Instructional Materials Discretionary Block Grant
- 383 Lindamood-Bell Intervention
- 384 Ed Services Instructional Support
- 386 Classified School Employee Professional Development Block Grant
- 390 Learning Recovery Emergency Block Grant

391-399 LOCAL PROJECTS

- 391 Positive Behavioral Interventions and Supports
- 395 LEA Medical Billing Option Program
- 396 M&S Dell Foundation
- 398 Orangethorpe Community Center Grant

400 INSTRUCTION RELATED SERVICES

- 401 Curriculum Development
- 402 School Support Health
- 408 School Site Postage
- 409 Information Systems Services
- 413 STEM
- 416 Fine Arts Donations
- 419 Emergency Bilingual Collaborative Project End 9/23
- 420 Student Support Supv Administration
- 421 SELPA Regional Services
- 422 Special Education: Learning Recovery Support
- 423 Special Education Early Learning Intervention Preschool Grant
- 425 California Childrens Services
- 444 Homeschool My FSD Academy

500-518 PUPIL SUPPORT SERVICES

- 500 Special Education: Dispute Prevention and Dispute Resolution
- 501 Social Emotional Learning
- 503 State Mental Health Services - beginning 2021
- 505 Occupational Therapy and Autism
- 508 District Testing
- 510 Child Welfare and Attendance
- 511 Psychological Services
- 512 Counseling Services
- 513 Health Services

519-599 GENERAL ADMINISTRATION

- 519 Copy Center (Print Shop)
- 520 Education Services
- 521 Personnel Services - Certificated
- 522 Personnel Commission Services
- 523 Contract Administration
- 524 Employee Benefits
- 525 Board of Trustees
- 526 Superintendent
- 527 Administrative Support
- 528 COBRA
- 529 Districtwide Expenditures
- 530 Business Services
- 531 Warehouse
- 532 Transportation Field Trips
- 533 Maintenance
- 537 Business Administration
- 539 Management Support
- 542 Custodial
- 546 Utilities
- 547 Grounds
- 553 Certificated Personnel District Admin
- 565 Transportation

600 AUXILIARY PROGRAMS

- 603 Community Events
- 606 Food Services
- 610 Other Benefits
- 646 Redevelopment Agency Pass Through
- 671 Facilities Improvement
- 677 CC Facilities
- 681 Amerige Heights Project
- 687 Van Daele Community Facilities District

700 OTHER OUTGO

- 710 Outside Services
- 720 Debt Service
- 730 Interfund Transfers

800 MISCELLANEOUS

- 811 Lottery
- 812 Lottery Instructional Materials
- 820 Education Protection

FUNCTION CODES FOR PSEUDO

STATE		FSD
1000-1999	INSTRUCTION	
1000	Instruction	10 Instruction
1110	Special Ed Separate Classes	10 Special Ed Separate Classes
1120	Special Ed Resource Specialist	10 Special Ed Resource Specialist Instruction
1130	Special Ed Supplemental Aides	10 Special Ed Supplemental Aides
1180	Nonpublic Agencies/Schools	10 Nonpublic Agencies/Schools
1190	Other Specialized Instr Services	10 Other Specialized Instr Services
2000-2999	INSTRUCTION-RELATED SERVICES	
2100	Supervision of Instruction	20 Instructional Supervision and Administration
2110	Instructional Supervision	21 Instructional Supervision
2120	Instructional Research	28 Instructional Research
2130	Curriculum Development	23 Curriculum Development
2140	Instructional Staff Development	22 Instructional Staff Development
2150	Instructional Administration of Special Projects	25 Instructional Administration of Special Projects
2420	Instructional Library, Media, and Technology	24 Instructional Library, Media, and Technology
2495	Parent Participation	26 Parent Participation
2700	School Administration	27 School Administration
3000-3999	PUPIL SERVICES	
3110	Guidance and Counseling Services	31 Guidance and Counseling Services
3120	Psychological Services	32 Psychological Services
3130	Attendance and Social Work Services	33 Attendance and Social Work Services
3140	Health Services	34 Health Services
3150	Speech Pathology and Audiology Services	30 Speech Pathology and Audiology Services
3160	Pupil Testing Services	35 Pupil Testing Services
3600	Pupil Transportation	36 Pupil Transportation
3700	Food Services	37 Food Services
3900	Other Pupil Services	39 Other Pupil Services
5000-5999	COMMUNITY SERVICES	
5000	Community Services	50 Community Services
6000-6999	ENTERPRISE	
6000	Enterprise	60 Enterprise
7000-7999	GENERAL ADMINISTRATION	
7100	Board and Superintendent	
7110	Board	70 Board
7150	Superintendent	71 Superintendent
7180	Public Information	78 Administrative Assistant
7190	External Financial Audit	73 External Audit
7200	Educational Services	77 Educational Services
7200	Other General Administration	72 General Administration
7210	Transfers Indirect Costs	72 Transfers Indirect Costs
7300	Fiscal Services	73 Fiscal Services
7400	Personnel/Human Resources Services	74 Personnel/Human Resources Services
7540	Warehousing and Distribution	75 Warehousing and Distribution
7550	Printing, Publishing, and Duplicating	76 Printing, Publishing, and Duplicating
7600	Business Services	79 Business Services
8000-8999	PLANT SERVICES	
8100	Plant Maintenance and Operations	
8110	Maintenance	81 Maintenance
8200	Operations	82 Operations-Custodial & Utilities
8300	Security	83 Security
8400	Other Plant Maintenance and Operations	84 Grounds
8500	Facilities Acquisition and Construction	85 Facilities Acquisition and Construction
8700	Facilities Rents and Leases	87 Facilities Rents and Leases
9000-9999	OTHER OUTGO	
9000	Other Outgo	90 Other Outgo
9100	Debt Services	91 Debt Services
9200	Transfers Between Agencies	92 Transfers Between Agencies (Tuition)
9300	Interfund Transfers	93 Interfund Transfers

SITE CODES

00	Districtwide
10	Acacia Elementary School
11	Beechwood Elementary School
12	Commonwealth Elementary School
13	Fern Drive Elementary School
15	Golden Hill Elementary School
16	Hermosa Drive Elementary School
17	Ladera Vista Junior High School of the Arts
18	Laguna Road Elementary School
19	Maple Elementary School
20	Nicolas Junior High School
21	Orangethorpe Elementary School
22	Pacific Drive Elementary School
23	D. Russell Parks Junior High School
24	Raymond Elementary School
25	Richman Elementary School
26	Rolling Hills Elementary School
27	Sunset Lane Elementary School
28	Valencia Park School
29	Woodcrest Elementary School
30	Robert C Fisler School
33	Eastside Christian School K6
34	Eastside Christian School 7-12
35	Annunciation School
36	St. Juliana
37	Veritas Classical Academy
50	Business Office
51	Certificated Personnel
52	Central Services Categorical Projects
53	Maintenance & Operations
54	Special Services
55	Instructional Support Services/Child Development
56	Transportation
57	Superintendent's Office
58	Classified Personnel/Commission
90	Food Services
99	Substitute Personnel

MANAGER CODES

1000 NON CATEGORICAL PAYROLL

Robert Coghlan

3000 Superintendent

Robert Pletka 57

4000 Deputy Superintendent, Personnel Services

Chad Hammitt 51,58

4200 Director, Classified Personnel

Paul Deines 58

5400 Director, Student Support Services

Julie Brandon

5410 Director, Administrative Services

Helene Morris

6101 Director, Risk Management

Vacant

5000 Assistant Superintendent, Educational Services

Vacant 52,54,55

5200 Director, After School Programs

Jason Chong

5300 Director, Educational Services

Erlinda Soltero-Ruiz

5305 Coordinator, Educational Services

Rossana Fonseca

5315 Director, Assessment & Accountability

Sung Chi

5316 Director, Education Services Grants

Jason Chong

5318 Program Specialist - Community Partnerships

Jacqueline Gallardo-Hoffmaster

5319 Director, Lindamood Bell Intervention and TK

Emily McDougall

5320 Coordinator, GATE & BTSA

Patricia Chiles

5500 Director, Fine Arts

Phil Ling

5700 Assistant Director, Child Development

Daniela Arbizzi

5100 Assistant Superintendent, Innovation & Instructional Support

Jeremy Davis

6000 Assistant Superintendent, Business Services

Robert Coghlan 50,53,56,90

6100 Director, Business & Fiscal Services

Damian Ibarra

6102 Reprographics Coordinator

Chris Maertzweiler

6103 Director, Purchasing, Warehouse, Reprographpics & Contracts

Michael McAdam

6110 Acacia School

Principal 10

6111 Beechwood School

Principal 11

6112 Commonwealth School

Principal 12

6113 Fern Drive School

Principal 13

6115 Golden Hill School

Principal 15

6116 Hermosa Drive School

Principal 16

6117 Ladera Vista Jr. High School

Principal 17

6118 Laguna Road School

Principal 18

6119 Maple School

Principal 19

6120 Nicolas Jr. High School

Principal 20

6121 Orangethorpe School

Principal 21

6122 Pacific Drive School

Principal 22

6123 Parks Jr. High School

Principal 23

6124 Raymond School

Principal 24

6125 Richman School

Principal 25

6126 Rolling Hills School

Principal 26

6127 Sunset Lane School

Principal 27

6128 Valencia Park School

Principal 28

6129 Woodcrest School

Principal 29

6130 Fisler School

Principal 30

6199 My Connect Academy

Principal 55

6200 Director, Nutrition Services

Michael Burns 90

6300 Director, Facility Services & M&O

Scott Schlabsz 53

6400 Director, Transportation

Jose Mancha 56

OBJECT CODES

SACS	FSD	DESCRIPTION
1000-1999	1000-1999	CERTIFICATED PERSONNEL SALARIES
1100	1100	Teachers Salaries
1100	1101	Teachers Salaries Extra Time, Stipends
1100	1102	Teachers Salaries Substitutes
1100	1103	Teacher Salaries Personal Necessity
1100	1104	Teachers Salary Other Absences
1200	1200	Certificated Pupil Support - counselor, nurse, psychologist
1200	1201	Cert Pupil Support Extra Time
1200	1202	Cert Pupil Support Sub
1300	1300	Cert Supv Administrators - principals, asst principals, administrators
1300	1301	Supv Admin Extra Time
1300	1302	Supv Admin Substitutes
1900	1900	Other Certificated Salaries - TOSA / focus teacher
1900	1901	Other Cert Stipends Extra Time
1900	1902	Other Certificated Substitutes
2000-2999	2000-2999	CLASSIFIED PERSONNEL SALARIES
2100	2100	Instructional Aides Salaries - occupational therapy asst; mental hlth therapist intern
2100	2101	Instr Aides Extra Overtime
2100	2102	Instr Aides Substitutes
2200	2200	Classified Support Salaries
2200	2201	Class Support Extra Overtime
2200	2202	Class Support Substitutes
2300	2300	Classified Supv Administrators - classified managers, occupational therapist
2300	2301	Classified Supv Admin Extra
2300	2302	Classified Supv Admin Subs
2400	2400	Clerical and Office Salaries - all clerks, office mgrs
2400	2401	Clerical and Office Extra OT
2400	2402	Clerical and Office Subs
2900	2900	Other Classified Salaries - playground supervisors (cctr 100/304/302)
2900	2901	Other Classified Extra OT
2900	2902	Other Classified Substitutes
3100-3999	3100-3999	EMPLOYEE BENEFITS
3101	3101	STRS Certificated
3102	3102	STRS Classified
3201	3201	PERS Certificated
3202	3202	PERS Classified
3301	3313	Medicare Certificated
3302	3314	Medicare Classified
3301	3353	Alternate Retirement Plan Certified
3301	3354	Alternate Retirement Plan Classified
3301	3355	Social Security Certificated
3302	3356	Social Security Classified
3401	3401	Health Insurance Certificated
3402	3402	Health Insurance Classified
3401	3403	Health Insurance Cert Mgmt

OBJECT CODES

SACS	FSD	DESCRIPTION
3402	3404	Health Insurance Class Mgmt
3402	3408	Health Insurance Abatement Certificated
3402	3409	Health Insurance Abatement Classified
3401	3431	Health Insurance Cert Mgmt
3402	3432	Health Insurance Class Mgmt
3402	3438	Health Insurance Abatement Certificated Mgt
3402	3439	Health Insurance Abatement Classified Mgt
3501	3501	State Unemployment Ins Cert
3502	3502	State Unemployment Ins Class
3601	3601	Workers Comp Ins Certificated
3602	3602	Workers Comp Ins Classified
3701	3701	Retiree Benefits Certificated
3702	3702	Retiree Benefits Classified
3701	3731	Retiree Benefits Certificated Management
3702	3732	Retiree Benefits Classified Management
3901	3901	Other Benefits Certificated
3902	3902	Other Benefits Classified
4100-4999	4100-4999	BOOKS AND SUPPLIES
4100	4100	Textbooks
4200	4200	Books Other Than Textbooks
4300	4300	Materials and Supplies
4300	4310	Materials and Supplies Instr
4300	4315	Materials Test Kits Protocols
4300	4347	Preschool Food
4300	4350	Materials and Supplies Office - food, CPR training, licensing fees
4300	4360	Materials and Supplies Other - maintenance utilizes
4300	4361	Materials and Supplies Fuel
4300	4362	Supplies Uniforms
4300	4363	Materials and Supplies Repairs
4300	4364	Vehicle Repair Parts
4300	4399	Books and Supplies Estimated Carryover
4400	4400	Noncapitalized Equipment
4700	4700	Food (Food Service Function Only)
4700	4710	Food (Food Service Function Only)
5000-5999	5000-5999	SERVICES AND OTHER OPERATING EXPENDITURES
5100	5100	Subagreement for Services
5200	5210	Conferences and Meetings
5200	5220	Mileage
5300	5310	Dues and Memberships
5450	5450	Insurance Premiums
5450	5451	Ins Prem JPA Deductible
5500	5502	Utilities Electricity
5500	5503	Utilities Natural Gas
5500	5504	Utilities Water
5500	5506	Utilities Trash Disposal
5500	5507	Pest Control and Weed Abatement

OBJECT CODES

SACS	FSD	DESCRIPTION	
5500	5508	Laundry and Dry Cleaning	
5500	5509	Hazardous Waste Disposal	
5600	5630	Rents and Leases - lease charges	
5600	5640	Repairs by Vendors - owned copiers; copy charges; maintenance agreements	
5710	5711	CSR Extended Day	} "intra" entry
5710	5713	Reproduction Charges	
5710	5714	District Copier Lease Payment - no POs to this object	
5710	5715	Clerical Assistant Cost	
5710	5716	Pupil Transportation Charges	
5710	5718	Transportation Spec Ed	
5710	5719	Physical Education Charges	
5710	5720	Fuel	
5710	5730	Maintenance Work Orders - intra	
5750	5750	Maintenance Work Orders - inter	
5750	5753	Reproduction Charges - inter	
5750	5756	Pupil Transportation Charges - inter	
5800	5800	Other Contracted Services - murals (contracted outside); virtual training/webinars	
5800	5802	Lecturers	
5800	5805	Consultants	
5800	5810	Data Processing Services	
5800	5815	Interest Expense	
5800	5820	TRANS Expenses	
5800	5825	Legal Assistance	
5800	5828	Settlements	
5800	5830	Legal Advertising	
5800	5835	Audit	
5800	5840	In Lieu Transportation	
5800	5845	Postage Meter	
5800	5850	Admission Fees - field trips	
5800	5851	Field Trip Outside Agency - transportation	
5800	5855	Elections	
5800	5860	Printing Outside Vendor	
5800	5865	Nonpublic School Services	
5800	5866	Nonpublic Agency Services	
5800	5867	LCI Non Public School	
5800	5868	LCI Non Public Agency	
5800	5870	Contracts Employee Relations	
5800	5875	Medical Examinations	
5800	5880	Fingerprinting	
5800	5885	Classified Employees Tuition	
5800	5890	Advertising for Employment	
5800	5895	Service Awards	
5800	5896	Other Reserved Expenses - budget reductions	
5800	5899	Other Expenses - OCDE transportation charges	
5900	5900	Communications	
5900	5901	Communications Postage - W2 mailings	
5900	5902	Communications Advertisement	

OBJECT CODES

SACS	FSD	DESCRIPTION
6000-6599	6000-6999	CAPITAL OUTLAY
6100	6100	Sites and Improvement of Sites
6200	6200	Buildings and Improvement of Buildings
6400	6410	New Equipment < \$10,000 (\$500-\$9,999) - Background coding = 4xxx
6400	6450	Replacement Equipment < \$10,000
6500	6510	New Equipment > \$10,000
6500	6550	Replacement Equipment > \$10,000
6700	6700	Subscription Assests
6920	6920	Amortization Expense - Subscription Assets
7000-7399	7000-7399	OTHER OUTGO
7100-7199	7100-7199	Tuition
7110	7110	Interdistrict Tuition
7130	7130	State Special Schools
7141	7141	Excess Costs to School Districts
7142	7142	Excess Costs to County Offices
7143	7143	Execess Costs to JPTAs
7200-7299	7200-7299	Other Transfers Out
7211	7211	Pass Thru Revenue to Districts
7213	7213	Pass Thru Revenue to JPAs
7224	7224	Apportionment Transfer to Districts
7225	7225	Apportionment Transfer County
7226	7226	Apportionment Transfer to JPAs
7299	7299	All Other Transfers Out
7300-7399	7300-7399	Direct Support/Indirect Costs
7310	7310	Indirect Costs Charges
7350	7350	Indirect Costs for Interfund Charges
7400-7499	7400-7499	Direct Support/Debt Service
7438	7438	Debt Service Interest
7439	7439	Debt Service Principle
7600-7699	7600-7699	OTHER FINANCING USES
7600-7629	7600-7629	Interfund Transfers Out
7611	7611	From General Fund to Child Development Fund
7612	7612	Between General Fund and Special Reserve Fund
7613	7613	To State School Building Fund from All Other Funds of the District
7614	7614	From Bond Interest and Redemption Fund to the General Fund
7615	7615	From General, Special Reserve, & Building Funds to Deferred Maintenance Fund
7616	7616	From General Fund to Cafeteria Fund
7619	7619	Other Authorized Interfund Transfers Out - must match 8919
7630-7699	7630-7699	All Other Financing Uses

OBJECT CODES

SACS	FSD	DESCRIPTION
8000-8999	8000-8999	REVENUE
8010-8099	8010-8099	LCFF Sources
8010-8019	8010-8019	Principal Apportionment
8011	8011	State Aid - Current Year
8012	8012	Education Protection Account
8019	8019	State Aid - Prior Years
8020-8039	8020-8039	Tax Relief Subventions
8021	8021	Homeowners' Exemption
8022	8022	Timber Yield Tax
8029	8029	Other Subventions / In-Lieu Taxes
8040-8079	8040-8079	County and District Taxes
8041	8041	Secured Rolls Tax
8042	8042	Unsecured Roll Taxes
8043	8043	Prior Years' Taxes
8044	8044	Supplemental Taxes
8045	8045	Education Revenue Augmentation Fund (ERAF)
8047	8047	Community Redevelopment Funds
8048	8048	Penalties and Interest from Delinquent Taxes
8080-8089	8080-8089	Miscellaneous Funds
8081	8081	Royalties and Bonuses
8082	8082	Other In-Lieu Taxes
8089	8089	Less: Non-LCFF Limit (50 Percent) Adjustment
8090-8099	8090-8099	LCFF Transfers
8091	8091	LCFF Transfers
8097	8097	Property Taxes Transfers
8100-8299	8100-8299	Federal Revenue
8181	8181	Special Education - Entitlement per UDC
8182	8182	Special Education - Discretionary Grants
8220	8220	Child Nutrition Programs
8281	8281	FEMA
8285	8285	Interagency Contracts Between LEAs
8287	8287	Pass-Through Revenues from Federal Sources
8290	8290	All Other Federal Revenue
8300-8599	8300-8599	Other State Revenues
8311	8311	Other State Apportionments - Current Year
8425	8425	Year-Round School Incentive
8434	8434	Class Size Reduction, Grades K-3
8520	8520	Child Nutrition
8530	8530	Child Development Apportionment
8540	8540	Deferred Maintenance Allowance
8545	8545	School Facilities Apportionment

OBJECT CODES

SACS	FSD	DESCRIPTION
8550	8550	Mandated Cost Reimbursements
8560	8560	State Lottery Revenue
8571-8579	8571-8579	Tax Relief Subventions
8587	8587	Pass-Through Revenues from State Sources
8590	8590	All Other State Revenue
8600-8799	8600-8799	Other Local Revenue
8610-8629	8610-8629	County and District Taxes
8625	8625	Community Redevelopment Funds Not Subject to LCFF Deduction
8629	8629	Penalties and Interest from Delinquent Non-LCFF Taxes
8631-8639	8631-8639	Sales
8631	8631	Sale of Equipment and Supplies
8632	8632	Sale of Publications
8634	8634	Food Services Sales
8639	8639	All Other Sales
8650	8650	Leases and Rentals
8660	8660	Interest
8662	8662	Gains or Losses on Investments
8670-8689	8670-8689	Fees and Contracts
8673	8673	Children's Centers Fees
8674	8674	In-District Premiums/Contributions
8675	8675	Transportation Fees from Individuals
8677	8677	Interagency Services Between LEAs
8681	8681	Mitigation/Developer Fees
8689	8689	All Other Fees and Contracts
8690-8699	8690-8699	Other Local Revenue
8691	8691	Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment
8697	8697	Pass-through Revenue from Local Sources
8699	8699	All Other Local Revenue - 941 cks: 0100000000-8699
8710	8710	Tuition
8792	8792	Transfers of Apportionments from County Offices
8799	8799	Other Transfers In from All Others
8910-8979	8910-8979	Other Financing Sources
8910-8929	8910-8929	Interfund Transfers In
8912	8912	Between General Fund and Special Reserve Fund
8914	8914	To General Fund from Bond Interest and Redemption Fund
8919	8919	Other Authorized Interfund Transfers In - must match 7619
8931-8979	8931-8979	All Other Financing Sources
8935	8935	School Facilities Apportionments
8953	8953	Proceeds from Sale/Lease Purchase of Land and Buildings
8971	8971	Proceeds from Certificates of Participation

OBJECT CODES

SACS	FSD	DESCRIPTION
8972	8972	Proceeds from Capital Leases
8979	8979	All Other Financing Sources
8980-8999	8980-8999	Contributions
8980	8980	Contributions from Unrestricted Revenues - Between restricted/unrestricted cctrs
8990	8990	Contributions from Restricted Revenues - Between 2 categoricals
9000-9999	9000-9999	BALANCE SHEET
9100-9499	9100-9499	Assets
9110	9110	Cash in County Treasury
9120	9120	Cash in Bank(s)
9130	9130	Revolving Cash Account
9130	9131	Cash in Revolving Fund
9135	9135	Cash with a Fiscal Agent/Trustee
9140	9140	Cash Collections Awaiting Deposit
9150	9150	Investments
9200	9205	Accounts Receivable
9290	9290	Due from Grantor Governments
9310	9310	Due from Other Funds
9320	9320	Stores
9330	9330	Prepaid Expenditures (Expenses)
9340	9340	Other Current Assets
9350	9350	Assets Frozen
9340	9360	Mid Month Payroll
9400-9499	9400-9499	Fixed Assets
9410	9410	Land
9420	9420	Improvement of Sites
9430	9430	Buildings
9435	9435	Accumulated Depreciation-Buildings
9440	9440	Equipment
9445	9445	Accumulated Depreciation-Equipment
9450	9450	Work in Progress
9500-9699	9500-9699	Liabilities
9500	9500	Accounts Payable (Current Liabilities)
9500	9510	Accounts Payable Manual
9500	9552	CA Use Tax Liability
9501-9589	9501-9589	Accounts Payable (Locally Defined)
9590	9590	Due to Grantor Governments
9610	9610	Due to Other Funds
9620	9620	Due to Student Groups/Other Agencies
9640	9640	Current Loans
9650	9650	Deferred Revenue
9660-9669	9660-9669	Long-Term Liabilities (Not Used in Governmental or Expendable Trust Funds)
9661	9661	General Obligation Bond Payable

OBJECT CODES

SACS	FSD	DESCRIPTION
9662	9662	State School Building Loan Payable
9664	9664	Other Postemployment Benefits
9665	9665	Compensated Absences Payable
9666	9666	COPs Payable
9667	9667	Capital Leases Payable
9669	9669	Other General Long-Term Debt
9700-9799	9700-9799	Fund Balance
9700-9759	9700-9759	Fund Balance, Reserved
9710-9719	9710-9719	Reserve for Nonexpendable Assets
9711	9711	Reserve for Revolving Cash
9712	9712	Reserve for Stores
9713	9713	Reserve for Prepaid Expenditures (Expenses)
9720	9720	Reserve for Encumbrances
9730	9730	General Reserve
9740	9740	Legally Restricted Balance
9760-9799	9760-9799	Fund Balance, Unreserved
9780	9780	Other Designations
9789	9789	Reserve for Economic Uncertainties
9790	9790	Undesignated/Unappropriated
9791	9791	Beginning Fund Balance
9793	9793	Audit Adjustments - Financial
9795	9795	Other Restatement
9798	9798	Audit Adjustments - Budget