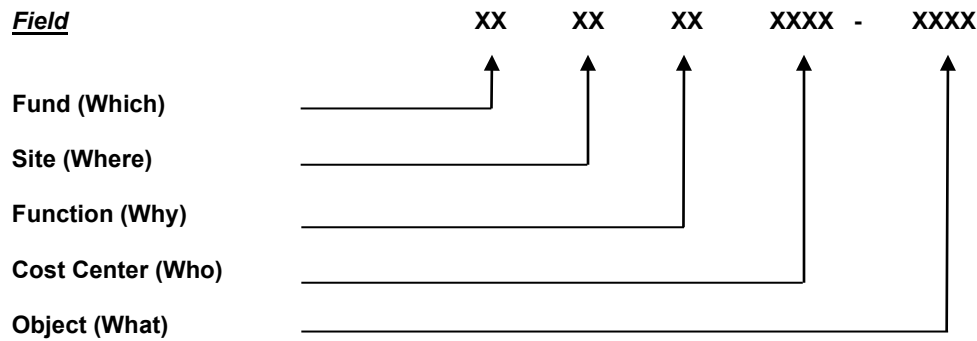


Pseudo Code Structure Layout

Pseudo Code Structure Layout



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

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

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.

The Building Fund contains Fund 26 (General Obligation Bond Series 2017).

Fund

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.

39 - School Facilities Fund (Prop 47)

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. Funds from Proposition 47 are used for Measure A or Measure F projects.

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.

Fund

68 – Workers' Comp Insurance Reserve 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).

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). 6768 (subfund)

70 - Self Insured/Property and Liability Fund

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.

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
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
Cloud Campus – Elementary	CCEL	33
Cloud Campus – Secondary (7-12)	CCHS	73
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
Ensign Intermediate (7-8)	ENSN	68
Estancia High School (9-12)	EHS	78
Facilities And Operations	F & O	08
Harbor View	HVW	40
Harper Pre-School	HPS	22
Health Services	HS	12
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
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
Rea	REA	52

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
Secondary	SCND	06
Sonora	SNRA	53
Special Education	SPEC	14
Special Education – Local Assistance	SELA	90
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

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
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
33	5000	CS	Community Services
35	6000	EN	Enterprise
37	7100	BD	Board and Superintendent
38	7190	FA	External Financial Audit

Function Codes

NMUSD Function Code	SACS Code	Acronym	Function Description
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
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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 SUPERVISION AND ADMINISTRATION

NMUSD Code	03	SACS Code	2100
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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 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.

Function Description

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.

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 project such as Title 1 or migrant education. Special projects usually are 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
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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.

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.

Function Description

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

Textbooks (to be charged to the appropriate instructional function). Specific or special materials that are used exclusively in an instructional program or project and that are not part of the central library (to be charged to the appropriate instructional function as instructional supplies). Computer-assisted instructional activities of an experimental nature (to be charged to instructional supervision and administration).

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

PARENT PARTICIPATION

NMUSD Code	07	SACS Code	2495
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Activities designed to include the parents in the student's education.

SCHOOL ADMINISTRATION

NMUSD Code	09	SACS Code	2700
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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. 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.

Function Description

GUIDANCE AND COUNSELING SERVICES

NMUSD Code	11	SACS Code	3110
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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.

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, 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]).

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.

Function Description

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
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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.

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.

Function Description

ATTENDANCE AND SOCIAL WORK SERVICES

NMUSD Code	15	SACS Code	3130
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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.

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
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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 who have or may be determined to need Individualized Education Programs (IEP) (Education Code Section 56324).

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.

Function Description

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

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
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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.

PUPIL TESTING SERVICES

NMUSD Code	21	SACS Code	3160
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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
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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 of "Other Miles" are instructional costs to the user program or project.

Function Description

Costs in this function include:

- Transportation supervisors, directors, bus drivers, clerks, and bus 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

Costs in this function exclude:

- Field trips
- Student organization trips
- Financing costs (e.g., principal and interest for acquisition of buses)
- Principal and interest on school bus loans/capital leases
- Vehicles other than those used for student transportation

NUTRITION SERVICES

NMUSD Code	27	SACS Code	3700
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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
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Other support services to students not classified elsewhere in the Functions 11-27 (3000).

ANCILLARY SERVICES

NMUSD Code	31	SACS Code	4000
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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 noncompetitive setting.

COMMUNITY SERVICES

NMUSD Code	33	SACS Code	5000
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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, a child care center for working parents.

ENTERPRISE

NMUSD Code	35	SACS Code	6000
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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.

Function Description

BOARD AND SUPERINTENDENT

NMUSD Code	37	SACS Code	7100
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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
- 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
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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
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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.

Function Description

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.

Agency-wide administrative costs are not directly expended in any fund other than the General Fund. Because of 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
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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
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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.
- 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.

Function Description

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
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This function is used for expenditures related to activities to keep the physical plant and grounds open, clean, comfortable, and in working condition and a state of repair. 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
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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 CONTSTRUCTION

NMUSD Code	49	SACS Code	8500
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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.

Function Description

FACILITIES RENTS AND LEASES

NMUSD Code	51	SACS Code	8700
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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.

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
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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 earning on the proceeds. If costs exceed investment earning, 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
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Inclusive of outgoing tuitions and transfer of apportionments and resources.

Function Description

INTERFUND TRANSFERS

NMUSD Code	56	SACS Code	9300
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- 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
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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 a 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
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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.

SPECIAL EDUCATION SUPPLEMENT AIDS AND SERVICES IN REGULAR CLASSROOMS

NMUSD Code	62	SACS Code	1130
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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.

Function Description

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.

BRILLE 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 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
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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).

SPECIAL EDUCATION OTHER SPECIALIZED INSTRUCTIONAL SERVICES

NMUSD Code	64	SACS Code	1190
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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 him or her 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 sometimes may 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 she or he is 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:

Function Description

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.

ORIENTATION AND MOBILITY INSTRUCTION. Instruction 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

Cost Center	Title	Short Title	General Description
1022	MUSEUM OF TOLERANCE	MUSEUM TOLERANCE	
1024	BAND / ORCHESTRA	MUSIC SPRT	
1025	FINE ARTS SITE SUPPORT	ART SPRT	
1026	ATHLETIC SITE SUPPORT	ATHL SPRT	
1027	GRADES K-6	GRD K-6	
1028	GRADES 7-12	GRD 7-12	
1029	SUPPLEMENTAL STAFFING GRADES (K-12)	SUPP STFG	
1031	GRADES 7-12 CTE	7-12 CTE	
1040	MATH	MATH	
1042	SCIENCE	SCIENCE	
1050	ARTS & CRAFTS	ART CRFT	
1051	CERAMICS	CERAMICS	
1052	PHOTOGRAPHY	PHOTO	
1053	ART	ART	
1060	MUSIC	MUSIC	
1062	MUSIC / INSTRUMENTAL	MUSC INS	
1063	CHORAL MUSIC	CHORAL	
1070	HOME ECONOMICS	HOME EC	
1071	INDUSTRIAL ARTS	IND ARTS	
1080	PHYSICAL ED	PE	
1081	PE / SAFETY ED	PE SFTY	
1082	HEALTH & SAFETY	HLT SFTY	
1091	BUSINESS / CAREERS	BSN CAREERS	

Cost Centers

Cost Center	Title	Short Title	General Description
1092	BUSINESS ED	BUSINESS ED	
1100	FOREIGN LANGUAGE	FRGN LNG	
1101	LANGUAGE ARTS	LNG ARTS	
1102	ENGLISH	ENGLISH	
1103	ENGLISH LANGUAGE LEARNERS	ELL	
1104	ENGLISH / READING	ENGL / READ	
1105	DRAMA	DRAMA	
1109	YEARBOOK	YEARBOOK	
1112	JOURNALISM	JRNLSM	
1120	HUMANITIES	HUMNTS	
1121	SOCIAL STUDIES	SOC STD	
1123	SOCIAL SCIENCE	SOC SCI	
1140	ATHLETICS	ATHLETIC	
1143	STUDENT PROJECTS I	S PROJ 1	
1146	LIBRARY	LIBRARY	
1149	SPECIAL EDUCATION – SCHOOL	SPEC-SCH	RSP Teachers Supplies.
1150	ASSOCIATED STUDENT BODY	ASB	Used to pay for the ASB advisor and clerks only. (ASB worker pay cards – Reference cost center 5313)
1153	HOME HOSPITAL	HOME HSP	
1156	ALTERNATIVE ED	ALT ED	

1160-1196 CASH RECEIPTS & CARRYOVER ONLY - DO NOT APPLY BUDGET

1160	ADVANCED PLACEMENT TESTING	AP TEST
1162	INTL BACCALAUREATE PROGRAM	IB TEST
1171	ART DONATIONS	ART

Cost Centers

Cost Center	Title	Short Title	General Description
1172	COMPUTER DONATIONS	CMPTR	
1173	ENGLISH DONATIONS	ENGL	
1174	FOREIGN LANGUAGE DONATIONS	FRGN LGE	
1175	HEALTH, SAFETY & PE DONATIONS	HLTH	
1176	HOME ECONOMICS DONATIONS	HMEC	
1177	INDUSTRIAL ARTS DONATIONS	IND	
1178	LIBRARY DONATIONS	LIBR	Lost & damaged library books only. Book Fair money to cost center 5316 as Donation money.
1179	MATHEMATICS DONATIONS	MATH	
1180	MUSIC DONATIONS	MUSC	
1181	SCIENCE DONATIONS	SCI	
1182	SOCIAL STUDIES DONATIONS	SS	
1183	WOODSHOP DONATIONS	WOOD	
1184	PHOTOGRAPHY DONATIONS	PHTO	
1185	PE DONATIONS	PE	
1186	FOOD DONATIONS	FOOD	
1187	CERAMICS DONATIONS	CRMC	
1188	ART / DESIGN DONATIONS	DSGN	
1189	ARTS / CRAFTS DONATIONS	CRFT	
<u>1300-1551 GENERAL EDUCATION</u>			
1300	COUNSELING	CNSLNG	
1410	SUMMER SCHOOL	SMR SCH	

Cost Centers

Cost Center	Title	Short Title	General Description
1551	504 STUDENT PLAN	504	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.
<u>1900-1999 EDUCATION PURPOSES</u>			
1907	IMFRP K-6	IMFRP K-6	Funding to ensure that each pupil is provided with a standard-aligned textbook or basic instructional material, in the core curriculum area of reading/ language arts, math, science, and history/ social sciences.
1908	IMFRP 7-8	IMFRP 7-8	Reference Cost Center 1907.
1909	IMFRP 9-12	IMFRP 9-12	Reference Cost Center 1907.
1910	GIFTED AND TALENTED EDUCATION	GATE	The program is designed to involve 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.
1930	SCHOOL SAFETY & VIOLENCE	SCH SFTY	To provide supplemental resources to schools serving students in grades 8 through 12 for the purpose of establishing programs that promote school safety and prevent school violence.
1935	NATIONAL BOARD CERT	NATL BRD CERT	National Board for Professional Teaching Standards.
1936	ART & MUSIC BLOCK GRANT	ARTMUSGRT	Support arts program, staff and materials.
<u>2000 SPECIAL EDUCATION</u>			
2051	SPECIAL EDUCATION	SPEC	Special Education Apportionment Funding. Resource Code: 6500
2052	SPECIAL EDUCATION-LOW INCIDENCE	SPEC-LOW	Low incidence.
2053	SPECIAL EDUCATION-PRESCHOOL	SPEC-PRE	Preschool.
2054	COMMUNITY ADVISORY COMM	CAC	
2058	DEAF & HARD OF HEARING PROGRAM	DEAF / HHRNG	Program for the Deaf and Hard of Hearing which services our children as well as all children in the immediate area. To bill back other districts for each child.
2111	SEVERE	SDC-SEV	Special Day Classes.

Cost Centers

Cost Center	Title	Short Title	General Description
2112	IDEA PART PRIVATE SCHOOLS ISP'S	IDEAPSISP	Special Day Classes. Track expenditure of the proportionate share of the LEA's IDEA, Part B, Section 611 sub grant made on behalf of parentally-placed private school children with disabilities. Resource Code: 3311
2132	NON SEVERE	DIS-NSEV	Designated instruction and services.
2212	ISP-NON SEVERE	ISP-NSEV	Instructional support program.
2231	NON PUBLIC AGENCY	NPA	Non-Public Agencies.
2232	NON PUBLIC SCHOOL	NPS	Non-Public School.
2241	SPECIAL ED OUT OF DISTRICT TUITION	SP TUITN	Special Ed out of district.
2331	PROGRAM SPECIALIST	PROG SPEC	Program Specialist.
2430	ASSESSMENT COSTS	ASESSMNT	Assessment Costs
2431	MENTAL HEALTH SERVICES	MNTL HLTH	Assessment Costs. Providing pre-referral mental health services required by an IEP pursuant to the federal individuals with Disabilities Ed Act/Ed Code Sec56331. Resource Code: 6500
<u>3000 FEDERAL PROJECTS</u>			
3019	CHILD DEVELOPMENT: CORONAVIRUS RESPONSE AND RELIEF	CRRSA ACT	One-time stipend per child enrolled in a subsidized child care or state preschool program. The Coronavirus Response and Relief Supplement Appropriations (CRSSA) Act provided funding for subsidized childcare and preschool providers with COVID-19 pandemic-related assistance. Resource Code: 5058
3038	AMERICAN RESCUE PLAN	ARP	FY20-21 Funding provided by the American Rescue Plan (ARP) Act of 2021. One-time stipend based on subsidized enrollments as of March 2021. Must be expended by September 30, 2024. Resource Code: 5059
3110	TITLE I	T-I	This federally funded program 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 directed toward schools with the highest concentrations of low-income students. Resource Code: 3010

Cost Centers

Cost Center	Title	Short Title	General Description
3112	TITLE I – PARENT ENGAGEMENT	T-I PRNT	Parents of Title I students are involved in planning the parental involvement activities and in deciding how the funds will be spent. See Cost Center: 3110. Resource Code: 3010
3119	GOVERNOR'S EMERGENCY EDUCATION RELIEF	GEER/LLM	The emergency grant is to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures. Resource Code: 3215
3219	CORONA RELIEF FUND	CRF/LLM	Funds are to be used to cover costs that are necessary expenditures incurred due to the public health emergency with respect to COVID-19. Resource Code: 3220
3227	EXPANDED LEARNING OPP: ESSER II	ESSER II ELO	Resource Code: 3216
3228	EXPANDED LEARNING OPP: ESSER III	ESSER III ELO	Resource Code: 3218
3229	EXPANDED LEARNING OPP GRANT	ESSER III ELO LL	Resource Code: 3219
3230	EXPANDED LEARNING OPP: GEER II	GEER II ELO	Resource Code: 3217
3234	MENTAL HEALTH SERVICES	MNTL HLTH	Funds be allocated to Special Education Local Plan Areas for pupils with mental health related services required by their IEP/individualized education programs. Resource Code: 3327
3319	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF	ESSER	The Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund to address the impact of COVID-19. Resource Code: 3210
3320	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II	ESSER II	Resource Code: 3212
3321	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III	ESSER III	American Rescue Plan of 2021 (ARP Act) to address the ongoing impact of COVID 19. LEAs may use ESSER III funds for any allowable expenditure incurred on or after March 3, 2020. Resource Code: 3213
3322	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III LL	ESSER III LL	American Rescue Plan of 2021 (ARP Act) to address the learning loss requirement portion of ESSER III funds. Resource Code: 3214

Cost Centers

Cost Center	Title	Short Title	General Description
3332	VEA / II-C SECONDARY	VEA II-C SECNDY	Prepare individuals for employment and/or advanced training in a career of their choice (Fund 01). Resource Code: 3550
3410	AMERICAN RESCUE PLAN IDEA PART B LL	ARP IDEA-B ENTITLEMENT	The American Rescue Plan appropriated one-time Federal funds for IDEA Part B. Special Education students ages 3-21. Resource Code: 3305.
3411	AMERICAN RESCUE PLAN IDEA PART B LL PRESCHOOL	ARP IDEA-B ENTITLEMENT PRESCHOOL	The American Rescue Plan appropriated one-time Federal funds for IDEA Part B. Special Education students - Preschool. Resource Code: 3305.
3412	AMERICAN RESCUE PLAN IDEA PART B LL PRIVATE SCHOOLS	ARP IDEA-B PRIVATE SCHOOLS	To separately track expenditure of the proportionate share of the LEA's ARP IDEA Part B. Subgrant made on behalf of parentally-placed private school children with disabilities. Resource Code: 3306.
3420	TRANSITION PARTNERSHIP PROJECT	TPP	Resource Code: 3410
3421	T2-TRANSITION PARTNERSHIP PROJECT	T2-TPP	Resource Code: 3410
3511	PRESCHOOL LOCAL ENT NON-RIS IDEA PART B	PRE NRIS	Resource Code: 3315
3520	ALTERNATIVE DISPUTE RESOLUTION	ADR	Funding to develop and test procedures, materials, and training for alternative dispute resolution in special education. Resource Code: 3395
3530	PRESCHOOL STF DEV IDEA PART B	PREINSRV	Preschool staff development funds provide for staff development opportunities for those who work in infant and preschool programs. Resource Code: 3345
3537	INFANT DISCRETIONARY	INFNT DS	Resource Code: 6515
3608	TITLE II, PART A – IMPROVING TEACHER QUALITY	TII A IMP TCHR	Providing professional development to enable teachers to be highly qualified and for recruiting highly qualified teachers. Resource Code: 4035
3618	TITLE III-LEP STUDENTS PROGRAM	T-III LEP	Title III funding is for supplementary programs and services for LEP students. Activities include the 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

Cost Centers

Cost Center	Title	Short Title	General Description
3619	TITLE III, IMMIGRANT EDUCATION PROGRAM	T-III IMM	Federal funding available to eligible LEAs to provide supplementary programs and services to 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	T-IV ENRICHMENT	Funding is provided to increase and meet the goals of the ESSA by providing students with a well-rounded education, supporting safe and healthy students, and supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students. Resource Code: 4127
<u>4000 STATE PROJECTS</u>			
4030	PRE-K PLANNING	CA PRE-K PLN/IMP	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants. Resource Code: 6053
4031	CHILD CARE STATE PRESCHOOL RESERVE	CHD CARE ST PS	Fund 12. Child Development State PRESCHOOL Reserve Fund. Resource Code: 6130
4035	PRE K PROGRAM SUPPORT	PREKSPRT	Fund 12. AB172 / Pre-Kindergarten and Family Literacy Prog Support dollars. Resource Code: 6052
4036	CHILD DEVELOPMENT STATE PRESCHOOL	CHD DEV ST PS	Fund 12. This consolidates the funding and program requirements of the of the five largest center-based Child Development programs CPRE and CFDP - Cost Center 1036 and Pre-Kindergarten and Family Literacy CPKP and CPKF Cost center 4034 into one contract. Resource Code: 6105
4065	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	PRSCH	The Special Education Early Intervention Preschool Grant is provided to school districts to support young learners with disabilities and those at risk of requiring related services in order to ensure the success of pupils with disabilities.
4136	SPEC ED ALT DISPUTE RESOLUTION	SPED ED DISPUTE	Funds are used to support local educational agencies in conducting dispute prevention and voluntary alternative dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13,2020 to September 1,2021 inclusive. Resource Code: 6536

Cost Centers

Cost Center	Title	Short Title	General Description
4137	SPEC ED LEARNING RECOVERY	SPEC ED RECOVERY	Funds are used to provide learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to September 1, 2021 inclusive. Resource Code: 6537
4219	GENERAL FUND: STATE LLM	GF/LLM	Resource Code: 7420
4222	IN-PERSON INSTRUCTION	IPI GRANT	State Funding provided to LEAs pursuant to AB 86 to assist with offering in-person instruction and to expand in-person instruction time, provide academic interventions and accelerate progress to close learning gaps. Resource Code: 7422
4225	EXPANDED LEARNING OPPORTUNITIES GRANT	ELO	Resource Code: 7425
4226	EXPANDED LEARNING OPPORTUNITIES GRANT - PARAPROFESSIONAL	ELO/PARA	Resource Code: 7426
4227	A-G ACCESS/SUCCESS GRANT	A-G COMPL/IMPRV	To provide additional supports to local educational agencies to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate high school meeting the A-G subject matter requirements for admission to the University of California and the California State University.
4228	A-G LEARNING LOSS MITIGATION GRANT	A-G COMPL	This funding shall be used to allow pupils who receive a grade of "D," "F," or "Fail in an A-G approved course in the spring semester of 2020 or the 2020-21 school year to retake those A-G courses.
4231	EXPANDED LEARNING/ ELOP	ELOP GRANT	Funding provided for afterschool and summer school enrichment programs. Resource Code: 2600
4232	EDUCATOR EFFECTIVENESS	ED EFFECTIVENESS	One-time funding to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness. FY 2021-22. Resource Code: 6266
4310	WORKABILITY 9-12	WRKB 9-12	Workability I - Prepare Special Education students to enter the job market and help them find jobs in the community. Resource Code: 6520
4311	WORKABILITY 6-8	WRKB 6-8	Resource Code: 6520

Cost Centers

Cost Center	Title	Short Title	General Description
4390	CA CLEAN ENERGY JOBS ACT	CL ENRGY	Prop 39 funding for improving energy efficiency and creating clean energy jobs. Proportional award based on ADA and students eligible for free or reduced price meals. Receipt of funds is dependent on submission and approval of an expenditure plan by the Calif. Energy Commission. Resource Code: 6230
4430	CLASSIFIED SCHOOL EMPLOYEE / PROFESSIONAL DEVELOPMENT SAFETY	CL / SCH / EMP / PROF	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 purposed relating to the professional development of classified school employees, with the first priority being for professional development for the implementation of school safety plans, if applicable. Resource Code: 7311
4432	STATE MENTAL HEALTH	ST MTL HTH	Funds are used to provide all mental health-related services for pupils with or without an individualized education program as described in the California Education Code. (Formerly 4434) Resource Code: 6546
4519	COVID-19 STATE	COVID-19 ST	SB117 funds are allowed to be used for costs associated with maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide students with opportunities for distance learning. Resource Code: 7388
4535	EARLY INTERVENTION PART C	ERLY INT	Replaces cost center 3535. Previously a federal program, now a state funded program providing for the early identification and treatment of "low incident" disabled infants not eligible for treatment in a regional center. The funds are utilized solely for the treatment of infants. Resource Code: 3385
4536	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	EARLY PRSCH	The early intervention preschool grant is provided to school districts to provide services and supports in inclusive setting that have been determined to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to 5 years of age. Resource Code: 6547

Cost Centers

Cost Center	Title	Short Title	General Description
4550	LOTTERY REVENUE – RESTRICTED	LTRYRSTR	In March 2000, voters passed Proposition 20, known as the “Cardenas Textbook Act of 2000.” Proposition 20 provides that, 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
4598	ASES C5 SCND SCH K - 9	ASES	Competitive grants are provided for after-school programs in kindergarten and grades one through nine. These programs offer two types of activities: tutoring and homework assistance in core academics and enrichment and prevention activities. Resource Code: 6010
4685	CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM	CTEIG	The CTE Incentive Grant Program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in Kindergarten to grade 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	CTEIG-II	The CTE Incentive Grant Program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in Kindergarten to grade 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	SCND / CTEIG-III	The CTE Incentive Grant Program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in Kindergarten to grade 12, with the knowledge and skills necessary to transition to employment and postsecondary education. Resource Code: 6387
<u>5000 LOCAL PROJECTS</u>			
5022	MEDI-CAL NURSES	MEDI-CAL NURSES	Previously cost center 3622, resource 5640.
5023	MEDI-CAL SPEECH	MEDI-CAL SPEECH	Previously cost center 3623, resource 5640.
5024	MEDI-CAL PSYCH	MEDI-CAL PSYCH	Previously cost center 3624, resource 5640.
5026	MEDI-CAL SVCS	MEDI-CAL SVCS	Previously cost center 3626, resource 5640.

Cost Centers

Cost Center	Title	Short Title	General Description
5027	MEDI-CAL	MEDI-CAL	Previously cost center 3627, resource 5640.
5028	MEDI-CAL ADM	MEDI-CAL ADM	Previously cost center 3628, resource 5640.
5035	TUITION CHILD CARE PROJ	TUITION CHLDCR	Preschool tuition based program.
5036	QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT	QRIS	Continuous quality improvement of early education programs based on a tiered rating structure with progressively higher quality standards for each tier that provides supports and incentives for programs, teachers and administrators to reach high levels of quality, monitors and evaluates the impacts on child outcomes and disseminates information to parents and the public about program quality.
5037	ELEM / QRIS RTT ELC	ELEM/QRIS RTT ELC	Race to the Top Early Learning Challenge QRIS Pilot.
5202	WORKBOOKS	WORKBOOKS	
5212	SPORTS FACILITY	SPRT FAC	Donations received for Sports Facility.
5219	CALIFORNIA JOGATHON	CA JOG	
5234	ORANGE COUNTY CHILDREN AND FAMILIES COMMISSION	OCCFC	Combines cost centers 5236 and 5238 under one contract.
5236	EARLY CHILDHOOD EDUCATION	ERLYCHLD	School Readiness Initiative Grant - contract with Children and Families Commission of Orange County. The purpose of this grant is to provide services to children 0-5, and their families in order to increase their readiness for school. Services shall include quality early education programs, health screenings, parenting classes, and resource/ referral services for health and social service needs.
5238	CHILD SIGNATURE PROGRAM	CSP	Child Signature Program.
5242	MICROSOFT K-123 VOUCHER (HARDWARE) PROGRAM	MCRSFT VCHR	General Purpose Purchases-hardware.
5313	ASB DONATIONS – ASB RELATED ITEMS ONLY	ASB DNTNS	ASB Worker Pay cards (personnel requisitions) and ASB miscellaneous expenses (example: duplications, transportation charges, postage, etc.). Use Function 31 only.
5314	PTA / PFO	PTA / PFO	District-wide Parent-Teacher Association / Parent-Faculty Organization.

Cost Centers

Cost Center	Title	Short Title	General Description
5315	EDUCATION FOUNDATION / DEANS	EDFNDTN	Education Foundations. Anderson's Deans.
5316	DONATION	DONATION	
5317	DONATION II	DNTN II	
5318	DONATIONS III	DNTN III	
5319	DONATIONS IV	DNTN IV	
5320	FIELD TRIPS K-6	FLD TRPS	To track money for elementary schools' field trips.
5325	OUTDOOR SCIENCE CAMP	OUTDOOR SCI	To track money for Science field trips.
5333	K12 SWF CAREER PATHWAYS	K12 SWF	K12 Strong Workforce funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.
5334	K12 SWF CAREER PATHWAYS RII	K12 SWF-RII	K12 Strong Workforce Round II funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.
5335	K12 SWF CAREER PATHWAYS RIII	K12 SWF-RIII	K12 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	CAREER OCDE	
5343	PROJECTS I	PROJ I	Site defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.
5344	PROJECTS II	PROJ II	Site defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.
5345	PROJECTS III	PROJ 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	FD92 NTR	
5511	NMUSD FDTN – ENRICHMENT GRANT	ENRICHMNT	

Cost Centers

Cost Center	Title	Short Title	General Description
5514	BTSA-ECG DONATIONS	BTSA-ECG	Beginning Teacher Support & Assessment and Elementary Counseling Grant local donations.
5559	PACIFIC LIFE FOUNDATION	PCF LIFE	Each fiscal year, Pacific Life Foundation grants awards to schools that their employee's children or grandchildren attend. Dollar amount per student varies yearly depending on how many school sites are eligible for the grant award. 3 T's = Teachers, Textbooks, Technology.
5616	HOAG HOSPITAL CLINIC	HOAG CLN	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.
5618	HOAG CHARITY CARE FY 16	HG CHRTY CR FY17	Grant funds will be used to provide clinical care to unfunded youth. Funds cannot be used for educational or social services.
5619	HOAG MEDICAL OFFICER	HG MED OFF	Medical Consultation Services
5620	HOAG COMMUNITY HEALTH	HG COMM HLTH	
5901	NEWPORT-MESA MEMORIAL SCHOLARSHIP AWARD	NMSCLRSH	
5902	JOAN ROSS MEMORIAL SCHOLARSHIP	JOAN ROSS	
5903	STU FINE SCHOLARSHIP	STUFINEAWD	
5905	LOATS SCHOLARSHIP	LOATS	
5907	DUBACH SCHOLARSHIP FUND	DBCHSCHP	Ms. Peggy Lee Dubach Scholarship Fund.
5908	FRANCY SCHOLARSHIP	R FRANCY	
5909	CHARLIE BLEICKER MEMORIAL SCHOLARSHIP FUND	BLCKR MEM	
<u>6100-6299 INSTRUCTIONAL ADMINISTRATION</u>			
6111	ECE / ASES UNRESTRICTED	ECE / ASES	Early Childhood / Afterschool Education unrestricted staffing.
6117	ELEMENTARY MATH	ELEM MATH	
6118	ELA / ELD	ELA / ELD	English Language Arts/English Language Development curriculum adoption.

Cost Centers

Cost Center	Title	Short Title	General Description
6150	CURRICULUM 7-12	CURR 712	
6151	CURRICULUM K-6	CURR K6	
6153	EDUCATION TECHNOLOGY	ED TECH	
6163	SECONDARY ACADEMY	SEC ACAD	Delta, Lyceum, and IB
6181	PUPIL ASSESSMENT	PUPIL AS	
6210	CHILD WELFARE & ATTENDANCE	CHD WELFARE	Address verification serve Foster/Homeless Students.
6252	CALIFORNIA STATE STANDARDS WORLD LANGUAGE	CSST WRLD	
6253	CALIFORNIA STATE STANDARDS MATH	CSST MATH	
6254	CALIFORNIA STATE STANDARDS PHYSICAL EDUCATION	CSST PE	
6255	CALIFORNIA STATE STANDARDS GENERAL	CSST GEN	
6256	CALIFORNIA STATE STANDARDS ENGLISH	CSST ENG	
6257	CALIFORNIA STATE STANDARDS HISTORY	CSST HIST	
6258	CALIFORNIA STATE STANDARDS SCIENCE	CSST SCIE	
6259	CALIFORNIA STATE STANDARDS VAPA	CSST VAPA	

6300 LOCAL CONTROL FUNDING FORMULA (LCFF)

6311	LCFF/HEALTH/WELLNESS/ ENGAGEMENT	LCFF/HLTH/WELL/E	Health, Wellness, and Engagement.
6312	LCFF/STUDENT ACADEMIC SUCCESS	LCFF / STDNT ACAD	Student Academic Success.

6400 PUPIL SERVICES

6450	SCHOOL PSYCHOLOGICAL SERVICES	SC PSYCH	
6460	STUDENT SERVICES	STD SRV	

Cost Centers

Cost Center	Title	Short Title	General Description
6467	CHILD HEALTH & DISABILITY PREVENTION	CHDHLTH	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	MEDICAL	Reference to cost center 3627. Resource Code FORMERLY 5640 effective 2010/11 is 0000. Federal reimbursement program managed by California Department of Health Care Services (DHCS). MAA program allows LEAs to be reimbursed for related administrative services for eligible children and their families.
<u>6500 ANCILLARY SERVICES</u>			
6512	ELEMENTARY MUSIC 1-6	EL MUSIC 1-6	
6513	ELEMENTARY PE 4-6	EL PE 4-6	
6514	ELEMENTARY SCIENCE SUPPORT 4-6	EL SCI 4-6	
6522	SUMMER ACADEMY	SMR ACAD	
6524	SUMMER ENGINEERING ACADEMY	SMR ENG	
6525	SUMMER MUSIC	SMR MUSIC	
6528	EDUCATION PROTECTION	ED PROT	The Education Protection Account (EPA) provides LEAs with 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	ROP	To increase the occupational education opportunities for youth and adults and meet the educational manpower needs of the county.

Cost Centers

Cost Center	Title	Short Title	General Description
6540	DUAL IMMERSION	DUAL IMM	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	AVID	Advancement Via Individual Determination. Variety of courses to serve accelerated students.
6550	LOTTERY	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	REV ASSTD W/ REDVP FUNDS	Revenue associated with community redevelopment funds.
<u>7000-7338 GENERAL SUPPORT</u>			
7100	BOARD OF EDUCATION	BOE	
7200	NEGOTIATIONS	NEGOTN	
7300	PUBLIC INFORMATION	PBLC INF	
7310	SUPERINTENDENT	SUPT	
7320	ASSISTANT SUPERINTENDENT	ASSTSUPT	
7328	BENEFITS ADMINISTRATOR	BENEFITS	
7330	PERSONNEL SERVICES RECRUITING	PRSN-RCT	
7331	CLASSIFIED PERSONNEL	CLASSPRS	
7332	WORKERS' COMPENSATION	WRKRS CMP	
7333	BAKER / BEAR	BKR / BEAR	Charges exclusively for the operations of the Baker/Bear Education Center, including supplies, rental, and equipment.
7334	EXECUTIVE DIRECTORS OF EDUCATION	EXEC DIR	
7335	SECONDARY EDUCATION	SCND ED	

Cost Centers

Cost Center	Title	Short Title	General Description
7336	ELEMENTARY EDUCATION	ELEM ED	
7338	EMPLOYEE RECOGNITION - PRIDE	PRIDE	
<u>7339-7389 BUSINESS SUPPORT SERVICES</u>			
7339	STUDENT ENROLLMENT PREDICTIONS	STD ENRL	
7360	ACCOUNTS PAYABLE/RECEIVABLE	AP-AR	
7361	PAYROLL	PR	
7362	BUDGETING	BUDGET	
7370	HEALTH & WELFARE BENEFITS	H & W BEN	
7371	FISCAL SERVICES	FISCAL	
7372	PROPERTY & LIABILITY	PROP & LIAB	
7373	UTILITIES	UTIL	
7374	EMPLOYEE BENEFITS	EMPBENES	
7375	PURCHASING	PRCHNG	Responsible for all purchasing transactions for the district. Also oversees the cooperative development of commodity standards and specifications, the training of personnel, planning and implementing of the district's purchasing system.
7380	PERSONNEL ADMINISTRATION	PRSN ADM	
7388	NEWPORT MESA FEDERATION TEACHR	NMFT	
7389	FACILITIES & OPERATIONS DISTRICT WIDE MANAGEMENT	F & O DW MGMT	Administrative Coordination of the district's Information Technology, Transportation, Facilities, Maintenance and Operations functions.
<u>7390-7399 FACILITIES AND OPERATIONS</u>			
7390	FACILITIES AND OPERATIONS	F & O	
7391	CIVIC CENTER	CVC CTR	
7392	EMERGENCY PREP	EMRGNCY	
7394	SAFETY AND SECURITY	SFTY & SEC	

Cost Centers

Cost Center	Title	Short Title	General Description
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7400 INFORMATION TECHNOLOGY

7410	INFORMATION TECHNOLOGY	IT	
7430	LIBRARY TECHNOLOGY	LIB TECH	
7436	STUDENT INFORMATION SYSTEMS	SIS	
7437	ENTERPRISE INFO SYSTEMS	EIS	

7500 PLANT MAINTENANCE

Cost Centers

Cost Center	Title	Short Title	General Description
7551	DISTRICT MAINTENANCE	DST MNT	<p>Major maintenance which 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. The California Department of Education's California School Accounting Manual (CSAM) as updated for December 2002. Procedure 701-16 defines maintenance as, "plant maintenance includes those activities that are required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems."</p> <p>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.</p>
<u>7600 PLANT OPERATIONS</u>			
7601	CUSTODIAL OPERATIONS	CUST OPS	
7602	GROUNDS OPERATIONS	GRDS OPS	
7605	SITE MODIFICATION	SITEMOD	
7610	CITY OF COSTA MESA GRANT	CM GRANT	Grants from the City of Costa Mesa for Sports Facility Improvements at Costa Mesa High School and Estancia High School.
7625	WAREHOUSE	WAREHOUSE	The warehouse receives material and equipment orders and is responsible for affixing district asset tags to qualifying capital equipment. Staff processes all mail, sorts and delivers to all schools and administrative offices. The department also is responsible for the moving, storage and reissue of surplus furniture and equipment. The warehouse is also responsible for the district's Stores inventory.

Cost Centers

Cost Center	Title	Short Title	General Description
<u>7700 PUPIL TRANSPORTATION</u>			
7720	TRANSPORTATION	TRANS	
7722	TRANSPORTATION - SPEC ED	TRANS SPED	
7725	TRANSPORTATION ACTIVITIES	TRSACT	
<u>8200-8399 AUXILIARY PROGRAMS</u>			
8230	NUTRITION SERVICES	NTRN SVC	Kitchen.
8231	NUTR OFFICE	NS OFFICE	Office.
8232	NUTR-CATERING	NS CTRNG	Catering.
8233	NUTR-VENDING	NS VNDNG	Vending.
8234	NUTRITION SERVICES K-6	NUTR K-6	
8235	NUTRITION SERVCIES 7-12	NUTR 7-12	
8304	LCFF / CLIMATE ENGMT	LCFF / CLIMT / ENGMN	School climate and student engagement.
<u>8400 OTHER PLANT MAINTENANCE AND OPERATIONS</u>			
8410	RISK MANAGEMENT	RISK MGT FD	Fund 17
8411	GENERAL STABILIZATION	GEN STABLE	Fund 17
<u>8500 FACILITIES</u>			
8500	COVID-19	COVID-19	District funds used for costs associated with maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment, and materials necessary to provide students with opportunities for distance learning.
8501	ASBESTOS	ASBESTOS	
8502	PAVING	PAVING	
8503	FLOORING	FLOORING	

Cost Centers

Cost Center	Title	Short Title	General Description
8504	DOORS & HARDWARE	DRS HRDWR	
8505	ELECTRICAL / COMM SYSTEMS	ELECT	
8506	HEATING / AC	HEAT AC	
8507	EXTERIOR PAINTING	EXT PNT	
8508	INTERIOR PAINTING	INT PNT	
8509	PLUMBING	PLUMBNG	
8510	ROOFING	ROOFING	
8511	WALL SYSTEMS	WALL SYS	
8515	SITE IMPROVEMENT	SITE IMPROVEMENT	
8516	PLAYGROUND IMPROVEMENT	PLAYGRD IMP	
8517	UNDERGROUND STORAGE TANK	UNGRD TK	
8520	FIVE YEAR PLAN	5 YR PLN	
8521	LIGHTING RETROFIT	LGHT RTRFT	Lighting retrofitting that installs energy efficient LED fixtures at district facilities.
8526	HVAC V – 2019	HVAC V – 2019	New and renovated air conditioning projects at Harbor View, Mariners, Newport EI, Newport Heights, Whittier, Ensign & Back Bay HS for 2019/20.
8527	HVAC VI – 2020	HVAC VI – 2020	New and renovated air conditioning projects at Costa Mesa, Corona del Mar, and Newport Harbor High Schools for 2020.
8530	SPORTSFIELD IMPROVEMENT	SPORTSFIELD IMP	Sportsfield Improvement.
8548	SAFETY & SECURITY	SAFE SEC	Projects designed to increase the safety and security of students and staff.
8552	TK PLANNING	TK PLAN	
8554	LOW VOLTAGE	LOW VOLTAGE	

Cost Centers

Cost Center	Title	Short Title	General Description
8555	STRUCTURAL REPAIRS	STRUCTURAL REP	
8558	SPORTS LIGHTING & TURF	LGHTS TURF	
8559	GYM RENOVATION	GYM RENOVAT	
8561	POOL RENOVATION	POOL RENVTN	
8570	FACILITIES / DIST PLANNING	FO PLAN	Project management for state fees on project close out.
8578	IRRIGATION	IRRGTN	Irrigation design for water conversion project for condition of fields during drought.
8580	PATH OF TRAVEL	POT	
8589	NETTING	NETG	
8599	MISCELLANEOUS	MISC	
8605	LIBRARY REMODEL	LIB REM	
8607	THEATER	THEATER	
8610	M&O RENOVATIONS	MO RENO	
8620	SPORTS FACILITIES	SPORTS FAC	Redevelopment Funds authorized for the implementation of all-weather field/track and seating.
8625	AQUATICS	AQUATICS	Planning of an Aquatics Center, including an Olympic competition pool at Estancia High School.
8635	MODERNIZATION	MODERN	Modernization Projects.
8700	MEASURE F	MEASURE F	

Object Codes

1000 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 TEACHER SALARIES

1110 REGULAR TEACHER

1130 HOURLY TEACHER - A teacher without a primary assignment

1161 SUB TEACHER WORKERS' COMP - Used for sub charges related to teachers who are out due to a Workers' Comp injury.

1170 ROLE & RECOMPENSE STIPEND Instructional.

1171 SUB TEACHER – ILL Used for sub charges related to teachers who are out due to illness, doctor appointment jury duty, personal necessity, bereavement, military leave, or maternity.

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

1191 SUBSTITUTE TEACHER - Sub charges to cover teachers who are excused. Excused generally is for Staff Development, Special Projects, Curriculum Development.

1196 RESTRICTED Budget Only: Instructional staffing contingency. Expenditures charged to this object are invalid.

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 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,

Object Codes

under the following conditions: The teacher is an employee of the district in a position requiring certification qualifications. The teacher's duties require him or her to teach pupils of the district for at least one full instructional period on each school day for which he or she is employed, and he or she is 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 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 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 include, but is not limited to, assignments usually and specifically assigned to certificated persons employed in the following types of positions:

General supervisors, coordinators, directors, specialist, consultants, supervisors of special subjects or grades, 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, vice principals, assistant principals, in individual schools (Function 09(2700), School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).

Librarians, assistant librarians, audiovisual personnel, counselors, nurses, psychologists, psychometrists, audiometrists, and guidance and attendance personnel (Function 05(2420), Instructional Library, Media, and Technology; Object 1200, Certificated Pupil Support Salaries). The term other assignments also include, 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 supervisor of transportation.

1200 CERTIFICATED PUPIL SUPPORT SALARIES

1210 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
1296	RESTRICTED (Budget Only: Certificated Pupil Support – staffing contingency)

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 audiometrists, 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 ADMINISTRATORS
1396	RESTRICTED (Budget Only: Supervision & Administrators - staffing contingency)

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).

Object Codes

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 - 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, resource teachers not performing duties as classroom teacher. Object 19xx is not open to instructional functions.

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 for the district.

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

2130 INSTRUCTIONAL AIDE

2140 INSTRUCTIONAL ASSISTANT

2141 INSTRUCTIONAL ASSISTANT - BILINGUAL

2142 STUDENT ASST. / WORKER

2160 READING RESOURCE TECHNICIAN

Object Codes

2161	SUBSTITUTES - WORKERS' COMP
2170	ROLE & RECOMPENSE STIPEND - Instruction
2171	SUBSTITUTES – ILLNESS
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
2218	GUIDANCE LABORATORY TECHNICIAN
2221	OCCUPATIONAL THERAPIST
2225	COUNSELING ASSISTANT
2249	CAFETERIA
2250	CASHIER FOOD SERVICES
2251	DELIVERY DRIVER
2261	CLASSIFIED SUPPORT SUB-WORKERS' COMP
2271	CLASSIFIED SUPPORT SUB-ILLNESS

Object Codes

- 2278 BUS MONITOR - Provide safe and positive guidance to students while they are being transported on district buses, oversee student behavior, and ensure safe loading and unloading of students, ensure that students are released to adults according to district policy.
- 2280 BUS DRIVERS
- 2281 MECHANIC & GARAGE
- 2288 EXTRA DUTY CLASSIFIED SUPPORT
- 2291 CLASSIFIED SUPPORT SUB

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 Service 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
- 2340 FOOD PRODUCTION MANAGER
- 2350 BOARD OF EDUCATION
- 2360 PERSONNEL COMMISSION
- 2380 ASSISTANT SUPERINTENDENT

Object Codes

2388 EXTRA DUTY SUPERVISOR / ADMIN SUPPORT

Classified Supervisors' and Administrators' Salaries: Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents. Include Board of Education Members and Personnel Commission Members (for Assistant Superintendents and Superintendents, see Education Code sections 35028, 35029, 35030, 44065, 44066, and 44069).

2400 CLERICAL, TECHNICAL, AND OFFICE SALARIES

2420 GENERAL ADMINISTRATION CLASSIFIED

2461 CLERICAL SUBSTITUTE - WORKERS' COMP

2471 CLERICAL SUBSTITUTE - ILLNESS

2475 TRANSLATORS

2488 EXTRA DUTY CLERICAL/OFFICE

2491 CLERICAL SUBSTITUTE

Clerical, Technical, and Office Salaries: Record the full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators, and others in similar positions. To include student workers and assistants.

2900 OTHER CLASSIFIED SALARIES

2910 NOON DUTY SUPERVISORS

2930 ACCOMPANIST

2942 JOB TRANSITION COACH

2945 JOB TRANSITION SPECIALIST

2960 STUDENT WORKERS

2970 ROLE & RECOMPENSE STIPEND – Non-Instruction

2971 OTHER SUBSTITUTE – ILLNESS

2975 SCHOOL COMMUNITY FACILITATOR

2981 OTHER SUBSTITUTE

2990 INSTRUCTIONAL ASSISTANT PRESCHOOL

Object Codes

2991	OTHER
2993	PROFESSIONAL GROWTH
2996	RESTRICTED BUDGET ONLY (Budget Only, Classified Staff Contingency)

Object Codes

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

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 ARS – CERTIFICATED

3354 ARS – CLASSIFIED

3355 OASDHI – CERTIFICATED

3356 OASDHI – CLASSIFIED

Object Codes

OASDI/Medicare/Alternative: Record expenditures to provide employee benefits under the federal Social Security system. This includes expenditures to a qualifying alternative retirement plans to employees not covered under the Social Security system, STRS, or PERS.

This excludes employee contributions. Object 3301 indicates that the Social Security benefits cover certificated positions; Object 3302 indicates that these benefits cover classified positions. Object 3301 and Object 3302 are used exclusively by the State. 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.

3400 HEALTH & WELFARE BENEFITS

3401 H/W – CERTIFICATED

3402 H/W – CLASSIFIED

3403 H/W – COBRA

Health and Welfare Benefits: Record the expenditures made to provide personnel with health and welfare insurance benefits. This excludes employee contributions. Object 3401 indicates that the benefits cover certificated positions. Object 3402 indicates that the benefits cover classified positions.

3500 STATE UNEMPLOYMENT INS

3501 SUI – CERTIFICATED

3502 SUI – CLASSIFIED

State Unemployment Insurance: Record the expenditures made to provide personnel with unemployment compensation. Object 3501 indicates that the state unemployment insurance covers certificated positions. Object 3502 indicates that the state unemployment insurance covers classified positions.

3600 WORKERS' COMPENSATION INS

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. Object 3601 covers certificated positions. Object 3602 covers classified positions.

3700 RETIREE BENEFITS

3751 OPEB ACTIVE < 65

3752 OPEB ACTIVE <65

Object Codes

3753 OPEB ACTIVE >65

Obligations for postemployment benefits other than pensions (OPEB) related to both active 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 AND SUPPLIES

Record expenditures for books and supplies, including costs of sales/use tax, and freight and handling charges

4100 APPRVD TEXTBKS & CORE CURRICULA MTRLS

4101 TXTBKS APPVD (Textbooks - State Approved)

4102 TXTBKS CRCLM (Textbooks - Core Curricula)

4103 OTHER CURR (Lost Textbook Abatement Only)

4142 TXTBKS SCIENCE (Science Textbooks - State Approved)

Approved Textbooks and Core Curricula Materials: Record expenditures for classroom instructional materials designed for use by pupils and their 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, or 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 so are part of 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.

4200 BOOKS AND REFERENCE MTRLS

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

4202 OTHER BOOKS/VIDEOS

4242 SCIENCE BOOKS (Science Books and Reference Materials)

Object Codes

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.

4300 MATERIALS AND SUPPLIES

- 4301 MATERIALS & SUPPLIES – INSTRUCTION
- 4309 TECH SUPPLIES – Under \$500 (IPADS, Chrome books, Refurbished Computers, Document Cameras, Printers, Scanners, TV, and Monitors)
- 4325 REFRSHMNTS – NOT NUTRITION SERV (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)
- 4353 TAB OPERATING SUPPLIES
- 4354 LOSS PREVENTION
- 4355 COPIER SUPPLIES
- 4356 HEALTH SUPPLIES
- 4357 DISASTER SUPPLIES
- 4358 COMPUTER REPAIR & REPLACEMENT SUPPLIES (Use with Cost Center 5205 for netbook repairs.)

Object Codes

4359	FAN SUPPLIES
4360	AIR CONDITIONER SUPPLIES
4361	CUSTODIAL SUPPLIES
4363	POOL MAINTENANCE SUPPLIES
4366	TOOLS
4367	SECURITY SUPPLIES
4372	PUBLICATIONS
4374	OIL/GREASE/LUBE SUPPLIES
4375	TIRES FOR BUS
4377	FUEL
4379	STADIUM SUPPLIES
4380	MAINTENANCE SUPPLIES
4381	REPAIR GROUND EQUIPMENT SUPPLIES
4382	GROUNDS UPKEEP SUPPLIES
4390	SAFETY & TRAINING
4392	FUEL FOR OTHER VEHICLES
4396	SHOP EQUIPMENT, SUPPLIES & REPAIRS
4399	RESTRICTED (Budget Only - expenditures charged to this object are invalid.)

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, and 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.

4400 NON-CAPITALIZED EQUIPMENT

4401	NEW EQUIPMENT NON-CAPITALIZED
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Object Codes

- 4406 TECH EQUIPMENT-NON-CAPITALIZED - \$500 to \$5,000 (Computers, I Pads, Documents Cameras, `Laptop, Carts, Projectors, Printers, Smart boards, and TV)
- 4409 COMPUTER SFTWR-NON-CAPITALIZED (Use 5866 for software, contract renewals, or licenses.)
- 4442 SCIENCE EQUIPMENT NON-CAPITALIZED
- 4502 REPLACEMENT EQUIPMENT (Replacement equipment & components between \$500 and \$5,000)

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 \$500 (464 + tax) to \$4999. 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

5000-5999 SERVICES AND 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, purchase orders, and so forth.

5100 SUB AGREEMENT FOR SERVICES

- 5100 SUB AGREEMENT FOR SERVICES

Record expenditures for sub agreements and sub awards pursuant to certain contracts, subcontracts, 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 AND CONFERENCE (Please complete TAR form - Not for use on Purchase Orders)
- 5220 RECRUITING

Object Codes

5298 CLSFD MILEAGE TAXABLE - PAYROLL

5299 CRTFD MILEAGE TAXABLE – PAYROLL

Travel and Conferences: Record actual and necessary 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 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, 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 AND 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 & 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 SANITATION SEWER ASSESSMENT

5541 TRASH SERVICE

5551 DRY CLEANING/LAUNDRY

Operations and Housekeeping Services: Record expenditures for water, fuel, light, power, waste disposal, pest control, laundry, and dry cleaning (such as cleaning of drapes and laundering of curtains), and so forth. Include contracts for these services. Object 55XX is only used with the Maintenance and Operation Functions, 47-49; with Function 27, Nutrition Service;

Object Codes

and Function 35, Enterprise. Cleaning of uniforms, such as band or custodial uniforms, is charged to the appropriate function and Object 58XX, Professional/Consulting Services and Operating Expenditures.

5600 RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENT

- 5601 RENTAL EXPENSE
- 5611 EQUIPMENT RENTAL
- 5620 CONTRACT SERVICES (Services provided by outside vendors.)
- 5633 HAZARDOUS WASTE REMOVAL
- 5679 MAINT/SVC/MISCELLANEOUS

Rentals, Leases, and 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 \$5,000 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.

5700-5799 DIRECT COSTS TRANSFERS

Transfers of direct costs.

- 5712 BUS TRANS EXP – INHOUSE (Bus transportation for trips.)
- 5713 CHARTER FIELD TRIPS
- 5714 POSTAGE, - Mail sent to warehouse to post (use 5901 for stamps, WAREHSE METER IN HOUSE FedEx).
- 5716 FUEL FOR OTHER VEHICLES
- 5718 VEHICLE/EQUIPMENT REPAIR (Services done by our transportation department.)
- 5719 OTHER COPIER EXP-INTRAFUND
- 5720 CIF BUS TRANSPORTATION
- 5721 ET DUP (Education Technology charges for duplicating CD's and DVD's.)
- 5728 CUSTODIAL SERVICES
- 5729 M & O OVERTIME CHARGES
- 5730 SECURITY OVERTIME CHARGES

Object Codes

5752	BUS TRANS-INTERFUND
5753	CHARTER BUS-INTERFUND
5754	POSTAGE-WRHS METERED-INTERFUND
5755	NUTRITION SERVICES - EXTRA DUTY
5756	FUEL - INTERFUND
5758	VEHICLE REPAIR-INTERFUND
5759	OTHER COPIER EXP – INTERFUND
5760	CATERING FOOD SERV INTERFUND (Campus Catering invoices.)
5768	CUSTODIAL 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 districts, 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 considered to be 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

5800 PRFSSNL/CNSLTNG SRVCS & OPRNG EXPNDTRS

5802	ADVERTISING
5804	BANKING SERVICES
5806	ADMIN FEE COUNTY TREASURER
5809	AWARDS & RECOGNITION
5810	CONSULTANTS
5811	NON-PUBLIC SCHOOL EXPENSE
5814	ELECTION EXPENSE
5816	LEGAL EXPENSE
5818	AUDITS

Object Codes

5822	ADMISSIONS
5825	CATERING (Outside Catering Services and Orders)
5836	WORKERS' COMP CLAIMS (Payment of Workers' Compensation Claims.)
5841	PARENT REIMBURSEMENT
5850	OTHER LICENSING (Movies, Royalties, Preschool, Health Related)
5862	FINGER PRINTING
5864	PHYSICAL EXAM
5865	MISC OUTSIDE VENDOR
5866	LICENSE FEES – SOFTWARE LICENSE MAINTENANCE AGREEMENTS & TECHNICAL SUPPORT
	Software subscriptions, online subscriptions, yearly renewal fees to use the software. Anything that is renewed every year or contains an update disk
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.

Object Codes

Record assessments for other than capital improvements, including state assessment 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 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 7699, All Other Financing Uses.

5900 COMMUNICATIONS

5901 POSTAGE – STAMPS, METERS, FED EX

5902 TELEPHONE SERVICE CHARGES

5903 COMMUNICATION EQUIPMENT RENTAL

5904 RADIO EQUIPMENT MAINTENANCE

5908 COMMUNICATION DEVICE STIPEND-CLASS

5909 COMMUNICATION DEVICE STIPEND-CERT

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 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.

Object Codes

The cost of the communication equipment is coded to Object 64XX, Equipment or Object 65XX, Equipment Replacement. However, if the cost is minor or the expected life 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 become 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 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.

Acquisition cost should be equal to or greater than the capitalization threshold of \$5,000 established by the district. (4630 + Tax)

Cost of assets, whether they are purchased or leased (capital). Lease payments are not charged to the 6000's. Once 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 (Cost to improve old and/or new sites)
- 6110 PURCHASE PRICE OF PROPERTY - Actual cost paid for the parcel(s) of property
- 6120 APPRAISAL COSTS - Costs associated with securing property appraisals and necessary updates.
- 6130 ESCROW COSTS - All charges normally included in the escrow agreement such as escrow charges and title insurance.
- 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 way and service and utility line information.
- 6150 SITE SUPPORT COSTS - Costs associated with preparing the relocation reports, determining relocation claim, site purchase negotiations, CEQA reports, etc.
- 6163 ENVIRONMENTAL STUDIES - Cost of studies and fees related to the removal of hazardous materials from the school site including Department of Toxic Substances Control donations (DTSC), California Department of Education (CDE) donations, Phase One Environmental Site Assessment, and Remedial Action.
- 6170 OTHER COSTS – SITE - Fees or costs that include, but are not limited to court costs, legal services, and condemnation.

Object Codes

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

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, and 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, and 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, including 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; and other expenditures directly related to the construction or acquisition of buildings. Use with Function 49 (8500), Facilities Acquisition and Construction.

- 6201 BUILDING CAPITAL OUTLAY – Construction & Additions to buildings
- 6205 ARCHITECT/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 for bids, etc.
- 6260 MAIN CONSTRUCTION CONTRACTOR - Amount paid to the main building contractors.

Object Codes

- 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.
- 6264 DEMOLITION - Costs associated with the demolitions 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 test provided during the construction of the project.
- 6290 CONSTRUCTION INSPECTION - Amount paid for inspection services provided during the construction of the project.

6300 BOOKS/MEDIA FOR NEW/EXPANDED LIBRARY

- 6310 LIBRARY BOOKS - Books and Media for New School Libraries or Major Expansion of School Libraries. Record expenditures for books and materials for new and expanded libraries.
- 6320 LIBRARY MATERIALS - Books & Media for New School Libraries or Major Expansion of School Libraries

6400 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 over one year and an acquisition cost equal to or greater than the capitalization threshold of \$5,000 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.

- 6401 EQUIPMENT NEW CAPITALIZED - Amount Paid for Furniture & Equipment greater than \$5,000 including equipment.
- 6403 VEHICLE/LEASE/PURCHASE CAPITALIZED - Costs for capitalized vehicles
- 6406 EQUIPMENT/COMPUTER CAPITALIZED - Costs for capitalized computer hardware (Servers, Networking, High End Computers)

Object Codes

- 6409 EQUIP/SOFTWARE CAPITALIZED - Software is a onetime cost. To include license, maintenance contract and training with the initial purchase. Use 5866 for renewal donations for software use.
- 6442 SCIENCE EQUIPMENT – NEW CAPITALIZED - Amount Paid for Science Furniture & Science Equipment greater than \$5,000

6500 EQUIPMENT REPLACEMENT

- 6501 REPLACE INSTRUCTIONAL EQUIPMENT
- 6502 REPLACE NON-INSTRUCTIONAL EQUIPMENT

Record expenditures for equipment replaced on a piece-for-piece basis as defined in CSAM Procedure No. 801.

7110-7199 TUITION

- 7141 IAA-PAYMENTS TO SCH 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 CTY 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 JPAs - 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.

7200 OTHER TRANSFERS OUT

- 7213 PASS THRU-REVENUE TO JPAs - Transfers of Pass-through Revenues to JPAs. Report disbursements of pass-through grants to JPAs in which the district has administrative involvement only for the grant (i.e., the district does not also have a responsibility to operate the project).
- 7223 TRANSFERS OF APPRTMNT TO JPA'S
- 7280 TRS TO CS-IN LIEU OF PROP TAX

7300 DIRECT SUPPORT/INDIRECT COSTS

- 7310 IPS-INTERPROGRAM DIR/IND 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-INTERFUND DIR/IND 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

Object Codes

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.

7430-7439 DEBT SERVICE

- 7432 STATE SCHOOL BUILDING RE-PMT - State School Building Repayment. Record expenditures for the state school building loan repayments (Education Code Section 16090).
- 7433 BOND REDEMPTIONS - Bond Redemptions. Record expenditures to retire the principal of bonds.
- 7434 BOND/INT & OTH SERV CHARGES – Bond Interest and Other Service Charges Record expenditures to pay interest and other service charges on bonds
- 7435 REPAYMENT STATE BUILDING FUND AID/PROCEEDS FR BONDS Payments to Original District for Acquisition of Property. Record expenditures for the repayment of the State School Building Aid Fund using the proceeds from the sale of bonds (Education Code Section 16058).
- 7436 PAYMENTS PROPERTY ACQUISIT Payments to Original District for Acquisition of Property. Record expenditures to cover the liability of a newly organized district to the original district for the new district's prop. Share of the bonded indebtedness of the original district.
- 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).

7600 OTHER FINANCING USES

- 7616 IFT-TRFS OUT TO CAFETERIA - From General Fund to Cafeteria Fund. Record transfers of monies from the General fund to the Cafeteria Fund. The district may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.
- 7619 IFT-TRFS 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 – 8099 REVENUE SOURCES

Object Codes

- 8011 PRIN APPORT STATE AID-CUR YEAR - LCFF State Aid - Current Year. Record amounts allowed for current year, including amounts accrued at the end of the fiscal year.
- 8021 TRS-HOMEOWNERS' EXEMPTIONS - Homeowners' Exemptions. Record amounts received for loss of revenue because of homeowners' exemptions (Revenue and Taxation Code Section 218).
- 8022 TRS-TIMBER YIELD TAX - 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).
- 8029 TRS-OTHER SUBVEN/IN-LIEU TAXES - Other Subventions/In-Lieu Taxes. Record amounts received for loss of revenue because of exemptions on motion picture films, wine, and brandy products (Revenue and Taxation Code sections 988 and 992; Education Code Section 41052) and severance aid allowances for real property acquired for state highway purposes (Education Code Section 41960).
- 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 - Unsecured Roll Taxes. Record revenue from taxes levied on the unsecured roll.
- 8043 PRIOR YEARS' TAXES - Prior Years' Taxes. Record revenue from tax levies of prior years. Include secured and unsecured receipts from redemptions and tax sales.
- 8044 SUPPLEMENTAL TAXES - 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).
- 8045 EDUC REV AUGMENTATION (ERAF) - Education Revenue Augmentation Fund (ERAF). Report the shift of property taxes from local agencies to schools according to SB 617 (Chapter 699, 1992), SB 844 (Chapter 700, 1992) and SB 1559 (Chapter 691, 1992).
- 8047 COMMUNITY REDEVELOPMENT FUNDS - 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 sections 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* sections 34177, 34179.5, 34179.6, 34183, and 34188.
- 8097 PROPERTY TAXES TRANSFER - Property Taxes Transfers. For county offices, report any transfer of taxes, either within the County School Service Fund, such as excess taxes transferred to the ROC/P, or the

Object Codes

Special Education portion of revenue limits: or transfers between districts, such as excess special education taxes transferred to districts or transfers of special education taxes between counties.

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

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).

8100-8299 FEDERAL REVENUE

- 8181 SPEC EDUC ENTITLEMENT PER UDC - Special Education–Entitlement. Record the federal Individuals with Disabilities Education Act (IDEA) entitlement, which is deducted from the state apportionment for special education.
- 8182 SPEC EDUC DISCRETIONARY GRANTS - Special Education–Discretionary Grants. Record all other federal revenues for special education (PL 101-476, Individuals with Disabilities Education Act IDEA).
- 8220 FEDR CHILD NUTRITION PROGRAMS - Child Nutrition Programs. Record federal revenues for child nutrition programs.
- 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 - 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.

8300-8599 OTHER STATE REVENUES

- 8311 APPORTIONMENTS – CURRENT YEAR
- 8319 APPORTIONMENTS PRIOR YEAR
- 8520 ST-CHILD NUTRITION PROGRAMS - Child Nutrition. Record state revenues for child nutrition programs.
- 8550 MANDATED COST REIMBURSEMENTS - 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 - 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 - All Other State Revenue. Record all other state funds received.

8600-8799 OTHER LOCAL REVENUE

Object Codes

- 8625 COMMUNITY REDEVELOPMENT FUNDS Health and Safety Code - Section 33676.
- 8631 SALE OF EQUIPMENT/SUPPLIES - Sale of Equipment and 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 the purchase of the personal property was made from. (Education Code Section 17547).
- 8634 FOOD SERVICE SALES - Food Service Sales. Record sales of meals and other food items
- 8650 LEASES AND RENTALS - Leases and 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.
- 8660 INTEREST - 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 with 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 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 during the year, less beginning fair value.

- 8677 INTERAGENCY SERV BET LEAS- DONATIONS - Interagency Services Between LEAs. Record revenue received from an LEA for contract services provided for another LEA, except for federal monies. To ensure that federal Interagency 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 coded to Goal 7110, Non-agency-Educational, or Goal 7150, Non-agency-Other.
- 8681 MITIGATION/DEVELOPER-DONATIONS - 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 REV
- 8697 PASS-THROUGH LOCAL REVENUE - Pass-through Revenue from Local Sources. Record the receipts of those local pass-through grants in which the recipient district has administrative involvement. The district has administrative involvement in a pass-through grant if it: monitors sub recipient districts for compliance with requirements; or determines eligible sub recipient districts or projects, even if using grantor-established criteria; or has the ability to exercise discretion in how the funds are allocated. The disbursements of these pass-through grants should be recorded in Objects 7211, 7212, and 7213 as appropriate.
- 8699 ALL OTHER LOCAL REVENUE - 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.

Object Codes

8910-8979 OTHER FINANCING SOURCES / INTERFUND TRANSFERS IN

- 8911 IFT IN FR GENERAL FUND - To Child Development Fund from General Fund. Record transfers of monies from the General Fund to support the activities in the Child Development Fund (Education Code Section 41013).
- 8912 IFT BETWEEN GEN & SPEC RES FUND - Between General Fund and Special Reserve Fund. Record transfers of monies between the General Fund and the Special Reserve Fund (Education Code sections 42840-42843).
- 8914 IFT-IN FR BOND INT TO GEN FD - To General Fund from Bond Interest and Redemption Fund. Record transfers of monies from the Bond Interest and Redemption Fund, after all principal and interest payments have been made to the General Fund or to the Special Reserve Fund (Education Code sections 15234 and 15235).
- 8916 IFT-IN FR GEN TO CAFETERIA - To Cafeteria Fund from General Fund. Record transfers of monies from the General Fund to the Cafeteria Fund. Districts 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 IFT - Other Authorized Interfund Transfers In. Record all other authorized transfers of moneys from another fund.
- 8951 PROCEEDS FR SALE OF BONDS - Proceeds from sale of Bonds
- 8972 PROCEEDS FR CAPITAL LEASES - Proceeds from Capital Leases. Record the proceeds that result from entering into a capital lease.

Object Codes

8980-8999 CONTRIBUTIONS

8980 CONTRIBUTION FR UNRESTRICT REV - Contributions from Unrestricted Resources. 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 net to zero at the fund level.

8990 CONTRIBUTION FR RESTRICTED REV - Contributions from Restricted Revenues. Record the transfers of restricted revenues to another resource, such as transfers to the School-Based Coordination Program (SBCP) and Mega-Item transfers. The resource transferring out the revenues records a debit in this account, and the resource receiving the revenues records a credit in this 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

<u>Manager Code</u>	<u>Description</u>
0200	Superintendent
0210	Communications & Public Relations Officer
0300	Asst. Supt., Student Support Services / SELPA
0301	Student & Community Services
0302	Mental Health & Outreach Services
0303	Child Welfare & Attendance
0315	Special Education
0318	Health Services
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
0600	Asst. Supt., Secondary Education
0603	Teaching & Learning - Secondary
0604	Special Projects
0606	PLC & K-12 Assessment
0607	College & Career Education
0608	Secondary Education
0660	Back Bay High
0662	Monte Vista High
0663	Early College High
0668	Ensign Intermediate
0672	TeWinkle Middle
0673	Cloud Campus High
0676	Corona del Mar High
0677	Costa Mesa High
0678	Estancia High
0679	Newport Harbor High
0700	Asst. Supt., Elementary Education
0702	Elementary Education

Manager Codes

<u>Manager Code</u>	<u>Description</u>
0703	Teaching & Learning - Elementary
0705	Multilingual Programs
0707	Early Childhood Education
0710	Education Technology
0721	Nutrition Services
0732	Adams Elementary
0733	Cloud Campus 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