

OBJT	Description	OBJT	Description
1000-1999: Certificated Salaries		2231	SHRT TRM CLASS SUPP SAL:MECHANIC
1109	CERT SAL:OTHER TCHR	2250	CLASS SUPPORT SAL:SUB
1130	SHRT TRM CERT TEACH SAL	2270	CLASS SUPPORT SAL:EXTRA
1139	SHRT TRM CERT SAL:OTHER TCHR	2271	CLS SUPP:MECHANIC EXTRA
1150	TEACH SAL:SUBSTITUTE	2290	CLS SUPP: O.T.
1151	TEACH SAL:SUBS-STAFF DEVP	2291	CLASS SUPP SAL:MECHANIC O.T.
1170	TEACH SAL:EXTRA DUTY	2300	CLASS SUPV/ADMIN SALARY
1190	CERT TEACHER OVERTIME	2308	CL:COORD OTHER
1200	CERT PUPIL SUPPORT SALARY	2309	CL:COORD/FACL/SPCLST
1230	SHRT TRM CERT PUPIL SUPPORT SALARY	2330	SHRT TRM CLASS SUPV/ADMIN SALARY
1250	CERT PUPIL SUPP:SUB	2339	SHRT TRM CL:COORD/FACL/SPCLST
1270	CERT PUPIL SUPP:EXTRA DTY	2350	CLASS SUPV/ADMIN SAL:SUB
1290	CERT PUPIL SUPP:OT	2370	CL SUPV/ADMIN SAL:EXTRA
1300	CERT SUPV/ADMIN SAL	2390	CL SUPV/ADMIN SAL:O.T.
1309	CERT SAL:CONSULT/SPECLSTS	2399	CL:COORD/FACL/SPCLST O.T.
1330	SHRT TERM CERT SUPV/ADMIN SAL	2400	CLERICAL/TECH/OFFICE SAL
1339	SHRT TRM CERT SAL:CONSULT/SPECLSTS	2409	CLERICAL/OFFICE:OTHER
1370	CERT SUPV/ADMIN SAL:EXTRA	2430	SHRT TRM CLERICAL/TECH/OFFICE SAL
1390	CERT SUPV/ADMIN SAL:O.T.	2439	SHRT TRM CLERICAL/OFFICE:OTHER
1900	OTHER CERT SALARY	2450	CLERICAL/OFFICE SAL:SUB
1930	SHRT TRM OTHER CERT SALARY	2470	CLERICAL/OFFICE SAL:EXTRA
1950	CERT:OTHER-SUBS	2490	CLERICAL/OFFICE SAL:O.T.
1970	CERT:OTHER-EXTRA DUTY	2499	CLERICAL/OFFICE:OTHER O.T.
1990	CERT:OTHER-O.T.	2900	OTHER CLASSIFIED SALARIES
2000-2999: Classified Salaries		2950	OTHER CLASS:SUB
2100	CL INSTRUCTION SAL	2970	OTHER CLASS:EXTRA DUTY
2101	CL INSTR:PRESCH TCHR	2990	OTHER CLASS:O.T.
2103	CL INSTR:SPVS/FACIL	2930	SHRT TRM OTHER CLASS:O.T.
2102	CL INSTR:PRESCH ASST	3000-3999: Employee Benefits	
2104	CL INSTR:PRESCH AIDE	3101	STRS:CERTIFICATED
2105	CL INSTR: LIAISON/TCHR	3102	STRS:CLASSIFIED
2130	SHRT TRM CL INSTRUCTION SAL	3201	PERS:CERTIFICATED
2131	SHRT TRM CL INSTR:PRESCH TCHR	3202	PERS:CLASSIFIED
2132	SHRT TRM CL INSTR:PRESCH ASST	3301	SOC SEC:CERT
2133	SHRT TRM CL INSTR:SPVS/FACIL	3302	SOC SEC:CLASS
2134	SHRT TRM CL INSTR:PRESCH AIDE	3311	MEDICARE:CERTIFICATED
2135	SHRT TRM CL INSTR: LIAISON/TCHR	3312	MEDICARE:CLASSIFIED
2150	CL INSTR:SUBSTITUTE	3401	HEALTH BENEFITS:CERT
2151	SUB-PRESCH TCHR	3402	HEALTH BENEFITS:CLASS
2152	SUB-PRESCH ASSISTANT	3501	SUI:CERT
2153	SUB SUPERVISOR/FACILITATOR	3502	SUI:CLASS
2155	OT INSTR:LIAISON/TCHR	3550	SUI:LEC PAYMENT
2170	CL INSTR:EXTRA DUTY	3601	WORKERS' COMP:CERT
2173	XTR DUTY INST:SPVS/FACIL	3602	WORKERS' COMP:CLASS
2175	XTRADUTY LIAISON/TEACHER	3650	WORKERS' COMP:PR YR ADJ
2190	CL INSTR:O.T.	3702	RETIREE BENEFITS:CLASS
2191	CL INSTR:PRESCH TCHR O.T.	3901	OTHER BENEFITS:CERT
2000-2999: Classified Salaries		3902	OTHER BENEFITS:CLASS
2193	CL INSTR:PRESCH ASST O.T.		
2194	CL INSTR:PRESCH AIDE O.T.		
2195	CL INSTR: LIAISON/TCHR O.T.		
2200	CLASS SUPPORT SALARIES		
2201	CLASS SUPP SAL:MECHANIC		
2230	SHRT TRM CLASS SUPPORT SALARIES		
		5000-5999: Services & Operating Exp Con't	

OBJT	Description	OBJT	Description
4100	APPROVED TEXTBOOKS/CORE	5699	REPAIRS
4110	TEXTBOOKS:BOOKS	5710	TRANSFER DIRECT COSTS
4120	TEXTBOOKS:MATERIALS	5711	DCOST TRSF:PRNTNG/LAMNTNG
4130	TEXTBOOKS:LOCAL	5712	DCOST TRSF:VEHIC MAINT
4200	BOOK/REFERENCE MATERIALS	5715	DCOST TRSF:POSTAGE
4201	E-BOOKS	5716	DCOST TRSF: VEH INS
4203	BOOK/REFERENCE:LIBRARY	5718	DCOST TSFR:M&O
4205	BOOK/REFERENCE:AUTHOR	5719	DCOST TRSF:TRANSPORTATION
4300	MATERIALS/SUPPLIES	5720	DCOST TRSF:SIRNET
4302	MAT&SUPP:PARENT INVOLVMNT	5721	DCOST TRSF:SITE SUPPORT
4304	MAT&SUPP:MEDIA	5722	TECH SUPPORT
4307	MAT&SUPPLIES:MEETINGS	5750	DCOST INTRFND:SERVICES
4310	MAT&SUPP:PARTS	5751	DCOST INTRFND:GRAPHICS
4311	MAT&SUPP:GAS	5752	DCOST INTRFND:VEHIC MAINT
4312	MAT&SUPP:DIESEL	5753	TECH SUPPORT
4313	MAT&SUPP:TIRES	5754	DCOST INTRFUND:SITE SUPPORT
4314	MAT&SUPP:OIL	5755	DCOST INTRFND:FACILITY FE
4333	LICENSED SOFTWARE	5756	DCOST INTRFND:VEH INS
4350	WAREHOUSE-ADJ	5758	DCOST INTERFND:M&O
4390	MAT&SUPP:INVENTORY	5759	DCOST INTRFND:TRANSPORT
4399	CATEGORICAL HOLDING	5760	DCOST INTRFND:CAFETERIA
4400	NONCAPITALIZED EQUIPMENT	5800	CONSULTING SERV/OPERATION
4415	NONCAPITALIZED VEHICLE	5801	LEGAL EXPENSES
4700	FOOD	5802	AUDIT FEES
4710	FOOD:COMMODITIES	5803	ELECTIONS
5000-5999: Services & Operating Exp Con't		5804	ADVERTISING
5100	SUBAGREEMENTS:SERVICES	5805	SUMMER SERRF
5200	TRAVEL/CONFERENCES	5806	POLICY CONTRACT
5200	SUBAGREEMENTS	5807	LEGAL CONTRACT
5201	TRAVEL & CONFST STEERING	5809	LIBRARY CONTRACT
5202	TRAVEL & CONF:LOCAL MILEAGE	5810	AV SERVICE CONTRACT
5203	TRAVEL & CONF LOCAL CONF	5813	TRANSPORTATION
5204	STAFF DEVELOPMENT	5814	FIELD TRIPS
5211	TRAVEL-FUEL PURCHASE	5815	TRANSPORTATION-OTHER
5300	DUES/MEMBERSHIP	5822	TECHNOLOGY CONTRACTS
5314	CHILD NUTRITION:EQUIP ASSISTANCE	5830	FINGERPRINTING
5400	INSURANCE	5831	DRUG TESTING
5440	INSURANCE:PUPIL	5833	SOFTWARE LICENSE
5450	INSURANCE:OTHER	5897	SCHOLARSHIP PAYMENTS
5500	OPERATION/HOUSEKEEPING	5900	COMMUNICATIONS
5502	OPERATION:WATER/SEWER	5901	TELEPHONE
5503	OPERATION:ELECTRICAL	5902	CELL PHONES/PAGERS
5504	OPERATION:GAS	5903	INTERNET SERVICES
5505	OPERATION:PEST CONTROL	5904	POSTAGE
5506	OPERATION:DISPOSAL	5950	E-RATE DISCOUNT
5507	OPERATION:ALARM	5999	FINANCE ERROR ACCOUNT
5508	OPERATION:UNIFORMS		
5600	RENTS/LEASES/REPAIRS		
5601	REP/MAINT:PRIVATE CONTR		
5602	REP/MAINT:ANOTHER LEA		
5605	REPAIR PARTS		
5610	REP/MAINT:RENTALS		
5620	REP/MAINT:LEASES		

OBJT	Description	OBJT	Description
6000-6999:	Capital Outlay	7430-7439	Debt Service
6100	LAND	7432	ST SCH BLDG REPAYMENT
6110	PURCHASE OF LAND	7438	DEBT SERVICE-INTEREST
6120	APPRAISALS	7439	DEBT SERVICE-PRINCIPAL
6130	ESCROW COSTS	7600-7629	Interfund Transfers Out
6140	SURVEYS	7611	FR GEN TO CHILD DEV
6155	RELOCATION ASSISTANCE	7612	BETWEEN GEN-SP RESERVE
6157	HAZARDOUS WASTE REMOVAL	7613	ST SCH BLDG FROM OTHER
6160	OTHER LAND PURCHASE COSTS	7614	FROM BOND INT/REDEM TO GEN
6170	LAND IMPROVEMENTS	7616	FR GENERAL TO CAFETERIA
6175	LAND IMPROVE-DEMOLITION	7619	OTHER INTERFUND TRANS OUT
6179	LAND IMPROVEMENT CHG ORDERS	7630-7699	All Other Financing Uses
6199	SITE IMPROVEM'T CHG ORDRS	7651	TRANSFER FROM LAPSED LEA
6200	BUILDING/BLDG IMPROVEMENT	7699	ALL OTHER FINANCING USES
6210	ARCHITECT	OBJT	Description
6219	ARCH/ENG FEES CHG ORDERS	8010-8099	Revenue Limit Sources
6220	DSA PLAN CHECK FEES	8011	LCFF STATE AID - CURRENT YEAR
6230	CDE PLAN CHECK FEES	8012	ED PROTECT-CURRENT YR
6235	ENERGY ANALYSIS FEE	8019	LCFF/REVENUE LIMIT STATE AID-PRIOR YRS
6240	PRELIMINARY TESTS	8021	HOMEOWNERS' EXEMPTION
6250	OTHER COSTS - PLANNING	8022	TIMBER YIELD TAX
6259	OTHER COSTS-PLNG CHG ORDR	8029	OTHER SUVENTIONS/IN-LIEU
6260	Bldg. Improvements-Labor Compliance	8041	SECURED ROLL TAXES
6270	PERMANENT CONSTRUCTION	8042	UNSECURED ROLL TAXES
6272	CONSTR MGMT FEES	8043	PRIOR YEAR TAXES
6274	OTHER CONSTRUCTION	8044	SUPPLEMENTAL TAXES
6276	INTERIM HOUSING	8045	ERAF
6279	CONSTRUCTION-CHG ORDERS	8046	SUPP ED REV AUGMENTATION FUND
6280	CONSTRUCTION TESTING	8081	ROYALTIES/BONUSES
6289	CONSTR TESTING-CHG ORDERS	8082	OTHER IN-LIEU TAXES
6290	INSPECTION	8089	LESS:NON-LCFF(50%) ADJUST
6299	INSPECTION-CHG ORDERS	8090-8099	Revenue Limit Transfers
6300	BOOKS/MEDIA-NEW EXPAND	8091	LCFF TRANSFERS-CURRENT YEAR
6400	EQUIPMENT-FIXED ASSET	8096	IN LIEU TAX CHARTER SCH
6500	EQUIPMENT REPLACEMENT	8097	PROPERTY TAXES TRANSFERS
7000-7499:	Other Outgo	8099	LCFF/REV LIMIT TRANSFERS - PRIOR YEARS
7100-7199	Tuition	8100-8299	Federal Revenue
7130	STATE SPECIAL SCHOOLS	8110	MAINTENANCE OPERATIONS
7141	TUITION:EXCESS TO DIST	8181	SPECIAL ED-ENTITLEMENT
7142	TUITION:EXCESS TO COE	8182	SPEC ED-DISCRETIONARY
7200-7299	Interagency Transfers Out	8220	CHILD NUTRITION PROGRAM
7211	TRSF PASS-THRU REV TO DIS	8260	FOREST RESERVE
7212	TRSF PASS-THRU REV TO COE	8270	FLOOD CONTROL FUNDS
7221	TRSF APPORTION TO DIST	8280	WILDLIFE RESERVE
7222	TRSF APPORTION TO COE	8285	INTERAGENCY CONTRACT:FED
7281	OTHER TRSF TO DISTRICT	8287	PASS-THRU FR FEDERAL
7282	OTHER TRSF TO COE-HOME ST	8290	ALL OTHER FEDERAL REVENUE
7299	OTHER TRSF TO NON-LEA	8291	DEFERRED REV-FEDERAL
7300-7399	Transfers of Indirect Costs	8292	PRIOR YEAR ADJUSTMENT
7310	TRANSFERS OF INDIRECT COST		
7350	INTERFUND TRANS INDIRECT COSTS		
7370	TRSF DIRECT SUPPORT COSTS		
7380	TRSF DIR SUPPORT-INTERFUN		

OBJT	Description	OBJT	Description
8300-8599	Other State Revenue	8780-8999	Interagency Transfers In
8311	OTHER ST APPORT:CURR YR	8781	ALL OTHER TRANS FROM DIST
8319	OTHER ST APPORT:PRIOR YR	8782	ALL OTHER TRSF FRM COE
8432	CSR K-3 PRIOR YR	8791	TRNS APPORT FROM DIST'S
8435	CLASS SIZE REDUCTION GR 9	8792	TRANSFER APPORT FROM C.O.
8480	CHARTER CATEGORICALS	8793	TRANSFER APPORT FROM JPA
8520	CHILD NUTRITION	8799	OTHER TRANSFER IN
8522	CHILD NUTRITION STATE PY	8911	TO CHILD DEVL FR GENERAL
8530	CHILD DEVELOPMENT APPORT	8912	BETWEEN GEN-SP RESERVE
8540	DEFERRED MAINTENANCE	8913	TO STATE SCH BLDG/CO SCH FAC
8545	SCHOOL FACILITIES APPORT	8914	TO GEN FR BOND INTEREST
8550	MANDATED COST REIMB	8916	TO CAFETERIA FR GENERAL
8560	STATE LOTTERY REVENUE	8919	OTHER INTERFUND TRANS IN
8561	LOTTERY-PRIOR YR. ADJ	8951	PROCEEDS FROM BONDS
8562	PRIOR YR LOTTERY REVENUE	8953	PRECEEDS FR SALE/LEASE
8571	HOMEOWNERS' EXEMPTION	8961	COUNTY SCHOOL BUILDING AID
8575	RESTR LEVY, HOMEOWNER EXEMPT	8965	Transfer Funds from Lapsed or Reorg. LEA
8576	RESTR LEVY, SUBV//IN-LIEU	8971	PROCEEDS FROM COPS
8587	PASS-THRU REV FROM STATE	8972	PROCEEDS FR CAPITAL LEASE
8590	ALL OTHER STATE REVENUE	8979	OTHER FINANCING SOURCES
8591	DEFERRED REV-STATE	8980	CONTRIB UNRESTRI RESOURCE
8592	PRIOR YEAR ADJUSTMENT	8990	CONTRIB FR RESTRICTED REV
8610-8629	County & District Taxes	8995	CONTRIBUTION-AB825 BLK GR
8611	VOTED INDEBTED:SECURED	8997	TRSF OF RESTRICTED BAL
8612	VOTED INDEBT:UNSECURED	8998	FLEXIBILITY TRANSFER
8613	VOTED INDEBT:PRIOR YR		
8614	VOTED INDEBT:SUPPLEMENTAL		
8615	RESTR LEVY, SECURED ROLL		
8616	RESTRICTED LEVY, UNSECURED		
8617	RESTRICTED LEVY, PRIOR YR		
8618	RESTRICTED LEVY, SUPPLEMENTAL		
8621	PARCEL TAXES		
8631	ES		
8632	SALE OF PUBLICATIONS		
8634	SALES: FOOD SERVICES		
8639	ALL OTHER SALES		
8650	LEASE/RENTALS		
8660	INTEREST		
8662	INR/DECR FAIR VALUE		
8671	ADULT EDUCATION FEES		
8672	NONRESIDENT STUDENT FEES		
8673	CHILD DEV PARENT FEES		
8674	IN-DIST PREMIUMS/CONTRIB		
8675	TRANSPORT FEES FR IINDIVIDUALS		
8677	INTERAGENCY CONTRACTS		
8681	MITIGATION/DEVELOPER FEES		
8689	ALL OTHER FEES/CONTRACTS		
8690-8719	Other Local Revenue		
8691	PLUS:NON-REV LIMIT ADJUST		
8699	ALL OTHER LOCAL REVENUE		
8710	TUITION		

OBJT	Description	OBJT	Description
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9000-9999: | Assets**9100-9499**

9110 CASH IN CO TREASURY
 9111 FAIR VALUE ADJ-CO CASH
 9120 CASH IN BANKS
 9130 REVOLVING CASH
 9135 CASH W/FISCAL AGENT
 9140 CASH AWAITING DEPOSIT
 9150 INVESTMENTS
 9151 INVESTMENTS
 9152 INVESTMENTS
 9200 ACCOUNTS RECEIVABLE
 9210 A/R:PRIOR YEAR
 9211 A/R:UNEARNED
 9212 A/R:PAYROLL
 9290 DUE FROM GRANTOR-GOVERNMT
 9292 JUNE DEFERRED APPORT
 9295 A/R:PRIOR YR REV LIMIT
 9310 DUE FROM OTHER FUNDS
 9320 STORES W/
 9321 STORES:SCHOOL
 9322 STORES:CUSTODIAL
 9323 STORES:MAINTENANCE
 9324 STORES:TRANSPORTATION
 9325 STORES:CAFE SUPPLIES
 9326 STORES:COMMODITIES
 9330 PREPAID EXPENSES
 9340 OTHER CURRENT ASSETS
 9410 LAND

9500-9699 Liabilities Con't

9500 ACCOUNTS PAYABLE
 9510 ACCOUNTS PAYABLE A/
 9511 A/P:PRIOR YEAR
 9512 A/P:PAYROLL A/
 9513 MEDICAL PAYABLE
 9514 MEDICAL HOLDING
 9515 WORKERS COMP PAYABLE
 9516 STATE UNEMPLOYMENT INS PAYABLE
 9517 RETIREE BENEFIT (OPEB HOLDING)
 9518 STRS VARIANCE
 9519 TSA FEE HOLDING
 9520 TSA 403B PAYABLE
 9521 TSA 457 PAYABLE
 9522 RETIREE CLEARING
 9523 PERS SURVIVOR BENEFIT
 9524 STRS REDEPOSIT
 9525 STRS PAYABLE
 9526 PERS PAYABLE
 9527 FICA PAYABLE
 9528 MEDICARE PAYABLE
 9529 FED INC TAX WITHHELD PAYABLE
 9530 SUMMER PAY LIABILITY
 9531 STATE INC TAX WITHHELD PAYABLE
 9532 STATE DISABILITY INS PAYABLE

9533 GARNISH PAYABLE
 9540 SALES&USE TAX PAYABLE
 9551 LIFE INS PAYABLE
 9552 DENTAL INS PAYABLE
 9553 VISIONS INS PAYABLE
 9570 OTHER CURRENT LIABILITIES
 9590 DUE TO GRANTOR-GOVERNMENT
 9592 JUNE DEFERRED APPORT
 9595 A/P:PRIOR YR REV LIMIT
 9598 DISTRICT CLEARING
 9610 DUE TO OTHER FUNDS
 9620 DUE TO OTHER AGENCIES
 9640 CURRENT LOANS
 9650 DEFERRED REVENUE

9660-9669 Long-Term Liabilities (not in Gov't funds)**9700-9740 Fund Balance, Reserved**

9711 NONSPENDABLE REVOLVING CASH
 9712 NONSPENDABLE STORES
 9713 NONSPENDABLE PREPAID EXPENSE
 9719 ALL OTHER NONSPENDABLE ASSETS
 9720 RESERVE FOR ENCUMBRANCE
 9730 GENERAL RESERVE
 9740 LEGALLY RESTRICTED BALANCE

9770-9799 Fund Balance, Reserved

9770 DESIG ECON UNCERTAINTIES
 9775 UNREALIZED GAINS
 9780 OTHER DESIGNATION
 9790 UNASSIGNED/UNAPPROP.Unrestricted Net Position
 9791 BEGINNING BALANCE
 9793 AUDIT ADJUSTMENTS
 9795 OTHER RESTATEMENTS
 9796 NET INVESTMENT IN CAPITAL ASSETS
 9797 RESTRICTED NET POSITION

9800-9839 Fund Balance, Unreserved

9830 ENCUMBRANCES

9910-9979 Nonoperating Acct's (not reported to CDE)

9910 SUSPENSE CLEARING

(updated 5/06/15)