

CHART OF ACCOUNTS

(Standardized Account Code Structure)

**FUNDS,
SCHOOLS,
RESOURCES,
PROJECT YEAR,
GOALS,
FUNCTIONS,
OBJECTS**

2017-2018

FUND CODES

FUND CODES	DESCRIPTION
03	General Fund - Unrestricted
06	General Fund - Restricted
11	Adult Education Fund
12	Child Development Fund
13	Cafeteria Fund
21	Building Fund
25	Capital Facilities Fund
30	State School Building - Lease Purchase Fund
35	School Facilities Aid Program
40	Special Reserve Fund For Capital Outlay Projects
51	Bond Interest and Redemption Fund
67	Self Insurance Fund
73	Foundation Private - Purpose Trust Fund

SCHOOL CODES

ELEMENTARY SCHOOLS K - 6

100	Camino Real Elementary
105	Glen Avon Elementary
110	Granite Hill Elementary
115	Ina Arbuckle Elementary
120	Indian Hills Elementary
125	Mission Bell Elementary
130	Pacific Avenue Elementary
135	Pedley Elementary
140	Peralta Elementary
145	Rustic Lane Elementary
150	Sky Country Elementary
155	Stone Avenue Elementary
160	Sunnyslope Elementary
165	Troth Street Elementary
170	Van Buren Elementary
175	West Riverside Elementary
199	Districtwide Elementary Teaching Staff

MIDDLE SCHOOLS 7 - 8

200	Jurupa Middle School
205	Mira Loma Middle School
210	Mission Middle School
220	Del Sol Academy
299	Districtwide Middle Sch. Teach. Staff

HIGH SCHOOLS 9 - 12

300	Jurupa Valley High School
305	Rubidoux High School
306	Rubidoux High School Academies
310	Patriot High School
311	AAA
399	Districtwide High Sch. Teach. Staff

ALTERNATIVE EDUCATION

400	Adult Education
405	Learning Center
410	Nueva Vista Continuation High School
420	STEPS/Community Day School
426	Alta Vista
430	Rivercrest Preparatory Online Schools
499	Districtwide Cont. High Teaching Staff

DISTRICTWIDE ACTIVITIES

500	Jurupa District
501	Districtwide Subs & Adaptive P.E.
510	E-Rate (To be reimbursed)
525	Parent Center
529	School Readiness Center
530	Low Incidence Equipment
550	Data Center
565	Pre-Referral Mental Health

RESOURCE CODES

Unrestricted

0000 General Fund
 0001 Discretionary
 0004 MGMT H&W Pool
 0005 ELO - Summer School
 0007 Retiree Benefits
 0009 Certificated H&W Pool
 0011 Classified H&W Pool
 0012 Self Insurance
 0013 Safety
 0014 Safety credits
 0015 Additional Capital Outlay
 0018 Fuel/Stores
 0020 CAASP Testing
 0021 Loaner Equip
 0041 AP Testing
 0043 Flex Benefit Forfeiture
 0045 CELDT
 0046 Intervention teachers
 0050 MAA Billing
 0056 OPEB
 0058 SERP/STRS 09/10 CE
 0060 CFD Administration
 0061 SERP/STRS 10/11 CE
 0073 SERP/STRS 12/13 CE
 0078 Kaiser Grant
 0079 Project Lead The Way (PLTW)
 0081 Custodial
 0082 Grounds
 06xx Donations Resources
 0704 Transportation - Home to School
 0705 Transportation-Special Ed.
 0707 LCFF - Supplement & Concentration
 0760 IMFRP K-12
 0761 Staff Development
 0762 Safe & Orderly Environment
 0763 Visual & Performing Arts
 0764 District LCAP by site
 0765 Avid
 0766 CTE - Start up
 0767 Athletics
 0768 Parent Involvement
 0800 Stale Dated Checks
 0816 GATE
 0850 Community Day Sch
 0851 Deferred Maintenance
 0852 Adult Ed - CalWorks
 0854 Lost Books
 0990 H&W Clearing Account
 0999 County Clearing Account (work w/ Cindy)
 1100 Lottery Unrestricted
 1400 EPA

Restricted

3010 Title I
 3310 IDEA Part B Basic Local Asst
 3312 IDEA Early Intervening - SPED PBIS
 3315 IDEA - Pre School Grant
 3320 IDEA - Pre School Local Entitlement
 3327 IDEA - Mental Health ADA Allocation
 3345 IDEA - Pre School - Staff Devl
 3386 IDEA - Supporting Inclusive Practices
 3550 Voc Ed Curriculum Support
 4035 Title II Teacher Quality
 4124 Title IV 21st CCLC - Literacy
 4203 Title III, LEP
 5210 Headstart
 5370 Child Nutrition Fresh Fruit & Veg Prog
 5640 Medi-Cal Reimbursement
 6010 After School Safety & Educ (ASES)
 6230 California Clean Energy
 6264 Educator Effectiveness
 6300 Lottery Restricted
 6371 Cal Works
 6382 CA Career Pathways Trust
 6387 CTEIG
 6500 Special Ed Apportionment
 6501 Special Ed Local Asst Grant
 6512 Special Ed - Mental Health
 6531 Special Ed - Low Incidence Equip
 6690 Tobacco Use Prevention Education
 7010 Voc Ag
 7338 College Readiness Block Grant (CRBG)
 8150 Routine Maintenance
 90xx Categorical (9019 - 9099)
 9031 NEOP
 9986 Redevelopment (moves to Fd 40)

Fund 11 Adult Education

3905 Adult Ed Basic & ESL
 3913 Adult Ed: Secondary Ed
 6391 Adult Ed Block Grant Program
 6392 Data and Accountability

Fund 73 Charitable Purpose Foundation

73-9060 Korean exchange prog

GOAL CODES

GOAL CODES DESCRIPTION

UNDISTRIBUTED

0000 Undistributed

INSTRUCTIONAL

0001 General Education, Pre-K
1110 Regular Education K-12
1130 Agriculture
1131 Business Education
1132 English
1133 Fine Arts - Art
1134 Fine Arts - Drama
1135 Fine Arts - Music
1136 Foreign Language
1137 Health & Safety Education
1138 Home & Hospital Instruction
1139 Work Experience
1140 Homemaking - Family & Consumer Ed
1141 Industrial Arts
1142 Intersession
1143 Journalism
1144 Mathematics
1145 Media Productions
1146 Military / ROTC
1147 Outdoor Education
1148 Physical Education
1150 Reading
1151 Retention / Promotion
1152 Saturday School
1153 Science
1155 Social Science
1156 Student Activities
1157 Study Skills / Life Decisions
1158 Summer School
1159 Technology
1600 Yearbook
1601 AVID
1602 CIF Athletics
1603 9th Grade Transition Program
1604 At Risk/Retention 2 - 6

GOAL CODES

1605	Intensive Reading 2 - 4
1606	At Risk/Retention 7 - 9
1607	Suspension Program
1608	Band
1609	Vocal
1610	Academic Teams
1611	Bilingual (General Fund)
1612	Vocational Education (General Fund)
1613	K-8 Standards Instructional Materials
1614	9-12 Standards Instructional Materials
1615	FELO - At Risk
1616	ELO - At Risk
1617	Algebra Academy
1618	Low Performing 2 - 6
1619	Middle School Exit Exam
1620	High School Exit Exam
1621	Theater
1622	Choir
1623	Swimming
1624	Elementary Intramural Sports
1630	Literacy
1631	Child Development
1632	Orchestra & String
1633	Auto Body
1634	Ceramics
1635	ELD
1636	Inclusive Practices
1637	Career & College Ready (CCR)
1638	Floral
1639	Horsemanship
1640	Music Conservatory
1900	Title I
1901	Title I Preschool
1902	Title I Parent Involvement
1903	Title I ELO
1906	Mentor Teacher Support
1912	Title I - Staff Development
1913	Partnership Academy - Agriscience
1914	Partnership Academy - Eng. & Constr.
1920	Title I - Choice/Supplemental
1921	Title I - Homeless
1922	Title I - Asst to Schools

GOAL CODES

1923	Title I - Class Size Reduction
1973	10th Grade Counseling
1975	GATE - One Time Grant
3100	Alternative Schools
3101	Pregnant Minors
3200	Continuation Schools
3300	Independent Study Centers
3301	Independent Study Centers - Home School
3302	Independent Study Summer School
3400	Opportunity Schools
3500	County Community Schools
3550	District Community Schools
3600	Juvenile Courts
3700	Specialized Secondary Programs
3800	Vocational Education
3801	Vocational Education - Special Ed. Transition
3802	Vocational Education - Student Support
3803	Vocational Education - Instructional Supplies
3804	Vocational Education - Program Support
3805	Vocational Education - Administration
3806	Vocational Education - School to Career

General Education, Adult

4110	Regular Education, Adult
4130	Fee Generating Classes
4131	Mandated
4312	Adult Ed - CTE
4610	Adult Independent Study Centers
4620	Adult Correctional Education
4630	Adult Vocational Education

Supplemental Education K-12

4760	Bilingual
4850	Migrant Education

Special Education

5001	Special Education - Unspecified
5002	Special Education - Extended Year
5710	Special Education, Infants
5730	Special Education, Preschool Students
5750	Special Education, Age 5-22 Severely Disabled

GOAL CODES

5770 Special Education, Age 5-22 Nonseverely Disabled

Regional Occupational Center/Program (ROC/P)

6000 Regional Occupational Center/Program (ROC/P)

Nonagency

7110 Nonagency - Educational

7111 School to Career # 5

7114 NonAgency Headstart Duration Grant

7115 School to Career # 1

7116 School to Career # 2

7117 School to Career # 3

7118 School University Partnership (\$100,000)

7119 School to Career # 4

7150 Nonagency - Other

OTHER GOALS

Community Services

8100 Community Services

Child Care and Development Services

8500 Child Care and Development Services

County Services to Districts

8600 County Services to Districts

FUNCTION CODES

INSTRUCTION

1000 Instruction

SPECIAL EDUCATION INSTRUCTION

1110 Special Education: Separate Class
1120 Special Education: Resource Specialist Instruction
1130 Special Education: Suppl. Aids & Services in Reg. Classrooms
1180 Special Education: Nonpublic Agencies/Schools (NPA/S)
1190 Special Education: Other Specialized Instructional Services

INSTRUCTION-RELATED SERVICES

2100 Supervision of Instruction
2110 Instructional Supervision
2120 Instructional Research
2130 Curriculum Development
2140 In-House Instructional Staff Development
2420 Instructional Library, Media, and Technology
2421 Instructional Technology
2490 Other Instructional Resources
2495 Parent Participation
2700 School Administration

PUPIL SERVICES

3110 Guidance and Counseling Services
3111 Career Center
3120 Psychological Services
3130 Attendance and Social Work Services
3131 Attendance Incentives
3140 Health Services
3150 Speech Pathology and Audiology Services
3160 Pupil Testing Services
3161 STAR Testing
3600 Pupil Transportation
3601 Elementary Summer School Transportation
3602 Middle School Summer School Transportation
3603 JTPA Summer Transportation
3700 Food Services
3900 Other Pupil Services

ANCILLARY SERVICES

4000 Ancillary Services
4100 School Sponsored Co-curricular
4200 School Sponsored Athletics

FUNCTION CODES

4900 Other Ancillary Services

COMMUNITY SERVICES

5000 Community Services

5100 Community Recreation

5400 Civic Services

5900 Other Community Services

ENTERPRISE

6000 Enterprise

GENERAL ADMINISTRATION

7110 Board

7150 Superintendent

7180 Public Information

7190 External Financial Audit

7200 Other General Administration

7201 Business Services

7300 Fiscal Services

7400 Personnel/Human Resources Services

7410 Staff Development

7430 Credentials

7490 Other Personnel/Human Resources Services

7491 Recruiting

7500 Central Support

7510 Planning, Research, Development, and Evaluation

7530 Purchasing

7540 Warehouse and Distribution

7550 Printing, Publishing, and Duplicating

7600 All Other General Administration

7601 Risk Management

7602 Disaster Preparedness

7605 Facilities

7606 Facilities - Bond

7700 Data Processing Services

7701 Student Attendance

7702 Technology Supplies

7703 Network Maintenance

PLANT SERVICES

8100 Plant Maintenance and Operations

8110 Maintenance

8115 Vandalism - Maintenance

8160 General

FUNCTION CODES

8161	ADA Compliance
8162	Lead Abatement
8163	Electrical
8164	HVAC
8165	Plumbing
8166	Painting
8167	Locksmith
8168	Windows
8169	Electronics - Technology
8170	Roofing
8171	Paving
8172	Floors
8173	Wall Systems
8174	Painting - Interior
8175	Painting - Exterior
8176	Asbestos
8180	Telephone System Maintenance
8200	Operations
8215	Vandalism - Operations
8260	Swimming Pool - Operations
8261	Custodial
8262	Grounds
8263	Utilities
8264	Underground Storage Tanks
8265	Waste Management
8300	Security
8301	High School Resource Officers
8400	Other Plant Maintenance and Operations
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases

OTHER OUTGO

9100	Debt Service
9200	Transfers Between Agencies
9300	Interfund Transfers

OBJECT CODES

Teachers' Salaries

- 1100 Teachers' Salaries
- 1110 Teachers' Salaries - Hourly
- 1120 Teachers' Salaries - Extra Duty
- 1130 Teachers' Salaries - Substitutes
- 1140 Teachers' Salaries - Stipends

Certificated Pupil Support Salaries

- 1200 Certificated Pupil Support Salaries - Behavior Specialist
- 1201 Counselors
- 1202 Psychologists
- 1203 Nurses
- 1204 Mental Health Counselor

- 121X Certificated Pupil Support Salaries - Hourly
- 122X Certificated Pupil Support Salaries - Extra Duty
- 123X Certificated Pupil Support Salaries - Substitutes
- 124X Certificated Pupil Support Salaries - Stipends

Certificated Supervisors' and Administrators' Salaries

- 1300 Certificated Supervisors' and Administrators' Salaries
- 1301 Superintendent
- 1302 Assistant Superintendents
- 1303 Principals
- 1304 Assistant Principals
- 1305 Coordinator
- 1306 Directors
- 1307 Certificated Assistants
- 1308 Principal on Special Assignment
- 1309 Energy Specialist

- 131X Certificated Supervisors' and Administrators' Salaries - Hourly
- 132X Certificated Supervisors' and Administrators' Salaries - Extra Duty
- 133X Certificated Supervisors' and Administrators' Salaries - Substitutes
- 134X Certificated Supervisors' and Administrators' Salaries - Stipends

Other Certificated Salaries

- 1900 Other Certificated Salaries
- 1901 Program Specialists

- 191X Other Certificated Salaries - Hourly
- 192X Other Certificated Salaries - Extra Duty
- 193X Other Certificated Salaries - Substitutes
- 194X Other Certificated Salaries - Stipends

OBJECT CODES

Instructional Aides' Salaries

- 2100 Instructional Aides' Salaries
- 2110 Instructional Aides' Salaries - Hourly
- 2120 Instructional Aides' Salaries - Overtime
- 2130 Instructional Aides' Salaries - Substitutes
- 2140 Instructional Aides' Salaries - Stipends

Classified Support Salaries

- 2200 Classified Support Salaries
- 2201 Managers
- 2202 Helpers
- 2203 Bus Drivers
- 2204 Mechanics
- 2205 Heavy Duty Mechanics
- 2206 Dispatcher
- 2207 Bus Driver Trainer

- 221X Classified Support Salaries - Hourly
- 222X Classified Support Salaries - Overtime
- 223X Classified Support Salaries - Substitutes
- 224X Classified Support Salaries - Stipends

Classified Supervisors' and Administrators' Salaries

- 2300 Classified Supervisors' and Administrators' Salaries
- 2301 Directors
- 2302 Supervisors
- 2303 Assistant Superintendents
- 2304 Managers
- 2305 Board/Personnel
- 2306 Assistant Directors

- 231X Classified Supervisors' and Administrators' Salaries - Hourly
- 232X Classified Supervisors' and Administrators' Salaries - Overtime
- 233X Classified Supervisors' and Administrators' Salaries - Substitutes
- 234X Classified Supervisors' and Administrators' Salaries - Stipends

Clerical, Technical and Office Salaries

- 2400 Clerical, Technical and Office Salaries
- 2401 Accounting
- 2402 Secretaries
- 2403 Clerks
- 2404 Food Service Coordinator
- 2405 Library/Media
- 2406 Payroll/Benefits

OBJECT CODES

- 241X Clerical, Technical and Office Salaries - Hourly
- 242X Clerical, Technical and Office Salaries - Overtime
- 243X Clerical, Technical and Office Salaries - Substitutes
- 244X Clerical, Technical and Office Salaries - Stipends

Other Classified Salaries

- 2900 Other Classified Salaries
- 2901 Attendance Caller
- 2902 Campus Supervisor
- 2903 Lifeguards
- 2904 Students
- 2905 Outreach/Social Worker
- 2908 Mental Health Counselor
- 2909 Behavior Specialist

- 291X Other Classified Salaries - Hourly
- 292X Other Classified Salaries - Overtime
- 293X Other Classified Salaries - Substitutes
- 294X Other Classified Salaries - Stipends

EMPLOYEE BENEFITS

- 3101 State Teachers' Retirement System, certificated positions
- 3102 State Teachers' Retirement System, classified positions
- 3200 PERS RL Reduction Calculation
- 3211 PERS Contributions, certificated positions
- 3212 PERS Contributions, classified positions
- 3221 PERS Employee Contributions, certificated
- 3222 PERS Employee Contributions, classified
- 3311 OASDI, certificated positions
- 3312 OASDI, classified positions
- 3321 Medicare, certificated positions
- 3322 Medicare, classified positions
- 3401 Health & Welfare Benefits, certificated positions
- 3402 Health & Welfare Benefits, classified positions
- 3501 State Unemployment Insurance, certificated positions
- 3502 State Unemployment Insurance, classified positions
- 3601 Workers' Compensation Insurance, certificated positions
- 3602 Workers' Compensation Insurance, classified positions
- 3701 Retiree Benefits, certificated positions
- 3702 Retiree Benefits, classified positions
- 3801 PERS Reduction, certificated positions
- 3802 PERS Reduction, classified positions
- 3901 Other Benefits, certificated positions
- 3902 Other Benefits, classified positions

OBJECT CODES

OBJECT CODES

BOOKS AND SUPPLIES

- 4100 Approved Textbooks and Core Curricula Materials

- 4200 Books and Other Reference Materials
- 4210 Library Books
- 4220 Reference Books

- 4300 Materials and Supplies
- 4301 Tests
- 4302 Stores Inventory Adjustments
- 4303 Operations Supplies
- 4304 Maintenance Supplies
- 4305 Printing Supplies
- 4306 Transportation Supplies
- 4307 Food Service Supplies
- 4310 Technology Supplies
- 4320 Commencement Supplies
- 4330 Fuel
- 4340 Medical Supplies
- 4350 Uniforms
- 4399 Carry Over

- 4400 Non-Capitalized Equipment (Under \$7,500)
- 4410 Technology Non-Capitalized Equipment (Under \$7,500)
- 4700 Food (Food Services Only)

SERVICES AND OTHER OPERATING EXPENDITURES

- 5100 Sub Agreements for Services
- 5160 Non Public School Services

- 5200 Travel and Conferences
- 5210 Mileage
- 5220 Out of County Travel
- 5230 Recruitment

- 5300 Dues and Memberships

- 5400 Insurance
- 5440 Pupil Insurance
- 5450 Other Insurance

OBJECT CODES

5500	Operation and Housekeeping Services
5510	Gas/Fuel
5520	Electric
5530	Water
5540	Waste Disposal
5550	Laundry & Cleaning
5560	Pest Control
5600	Rentals, Leases, and Repairs
5610	Rentals
5620	Leases
5630	Repairs
5640	Maintenance Contracts
57xx	Direct charged costs - Fiscal Services only
5800	Professional/Consulting Services and Operating Expenditures
5801	Admissions
5802	Accreditation
5803	Medical
5804	Transportation Services
5805	Transportation In Lieu
5806	License/Inspection Fees
5807	Suspense
5808	Bank Fees
5809	Recording Fees
5810	Legal
5815	Consultants
5820	Audit
5821	Certificated Fraud Audit
5825	Elections
5830	Employment Costs
5831	Physicals
5832	Fingerprinting
5835	Interest/Cost of Issuance
5840	Advertising
5845	Printing
5850	Software License
5855	Interagency Services
5898	Strs/Pers Penalties & Interest
5899	Unused Sites
5900	Communications
5910	Postage
5920	Telephone

OBJECT CODES

CAPITAL OUTLAY

6100	Land
6110	Site Purchases
6120	Site Appraisal
6130	Site Escrow Costs
6140	Site Survey
6150	Site Support Costs
6155	Relocation Costs
6157	Site Hazardous Waste Removal
6160	Other Site Costs
6170	Land Improvements
6175	Construction Demolition
6179	Construction Change Orders
6200	Buildings and Improvements of Buildings
6210	Architect Fees
6220	OSA Plan Check Fees
6230	CDE Plan Check Fees
6235	Energy Analysis Fees
6240	Preliminary Tests
6245	Administrative Costs
6250	Other Planning Costs
6260	Buildings and Construction
6270	Permanent Construction Costs
6272	Construction Management Fees
6274	Other Construction Costs
6276	Construction Interim Housing
6279	Construction Change Orders
6280	Construction Testing
6289	Construction Testing Change Orders
6290	Construction Inspection
6299	Construction Inspection Change Orders
6300	Books and Media for New School Libraries or Exp. of School Lib.
6400	Capitalized Equipment (\$7,500 or more)
6410	Capitalized Technology Equipment (\$7,500 or more)
6460	Capitalized Equipment - Furniture
6500	Equipment Replacement
6510	Equipment Replacement - Technology