



Mt. Diablo Unified School District

Chart of Accounts

Budget & Fiscal Services

(v. 1/01/2023)

Mt. Diablo Unified School District
Chart of Accounts

This is the Mt. Diablo Unified School District (MDUSD) Chart of Accounts. This Chart of Accounts represents the parts of the District account (budget) codes. Updates will be made as needed. The version date on the cover indicates the most current version. As updates are made from the previous version, they will be highlighted in color.

Table of Contents

	Page #
Overview	1
Fund Codes	7
Resource Codes	9
Goal Codes	12
Function Codes	13
Program Codes	14
Project Codes	35
Site/Location Codes	36
Manager Codes	41
Object Codes	44
Appendix A - Cost Center Group	63
Appendix B - Goal x Function	65
Appendix C -Common Object Code Descriptions	70
Appendix D - Salary Object Code Guide	73
Appendix E - Salary Benefit Code Guide	74
Appendix F - Function x Salary Object Codes	75
Appendix G - Common Salary Codes	76
Appendix H - School Budget at a Glance	77

SACS Budget Code -- 32 Digit Structure

AA - BBBB - CCCC - DDDD - EEEEE - FFF - GGG - HHH - IIII

- A. Fund* - This two-digit code establishes a fiscal and accounting entity. Certain funds are required when designated activities are conducted. Examples -- Adult Education Fund and Child Development Fund.

- B. Resource* - This four-digit code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements. This field will tell you if it is Title I, LCFF, etc. dollars.

- C. Goal* - This four-digit code identifies which student population receives this service -- regular classes, special education classes, vocational education, adult education, etc. Goals are usually instructional, community services and/or child care services. The code "0000" is used for undistributed services. **"Whom are you serving?"**

- D. Function* - This four-digit code describes activities or services performed in order to accomplish the goal. Function will break out instruction, instruction related services, pupil services, community services, general administration, and facilities services, etc. **"What are you doing?"**

- E. Program - This five-digit code indicates district assigned numbers identifying departments and budget authority, district sub-divisions. Administrators/Managers can view multiple programs together under their budget oversight.

- F. Project - This three-digit code indicates district assigned numbers identifying capital construction projects, Bond funded projects and state funded (modernization) projects.

- G. Location - This three-digit code indicates the actual (assigned) location of an activity. Both school sites and central offices/departments use this code to identify local budget control. **"Where is it happening?"**

- H. Manager - This three-digit code indicates the budget manager.

- I. Object* - This four-digit code indicates the type of purchase or service.

*State required field

Standardized Account Code Structure (SACS)

FUND*	RESOURCE*	GOAL*	FUNCTION*	PROGRAM	PROJECT	LOCATION	MANAGER	OBJECT*
AA	BBBB	CCCC	DDDD	EEEE	FFF	GGG	HHH	IIII

- 5 required components / 32 digits total

FUND*	AA What fund type do the funds belong in?
RESOURCE*	BBBB Where are the funds coming from?
GOAL*	CCCC What student population is being served
FUNCTION*	DDDD What is the activity the funds are used for?
PROGRAM	EEEE What is the specific district sub-division?
PROJECT	FFF Is it part of multi-funded construction?
LOCATION	GGG Where are the services being provided?
MANAGER	HHH Who is responsible for the program?
OBJECT*	IIII What are you paying for?

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Chart of Accounts

Components of Account Code

Fund (AA) – *A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of the District in accordance with special regulations, restrictions, or limitations.*

SACS Fund

County Fund

01 General Fund	01 General Fund 05 Tax Revenue Anticipation Notes Fund
08 Student Activity Special Revenue Fund	22 Student Activity Fund
09 Charter School Fund	80 Eagle Peak Charter School Fund
11 Adult Education Fund	70 Adult Education Fund
13 Cafeteria Fund	46 Food Services Fund
14 Deferred Maintenance Fund	85 Deferred Maintenance Fund
21 Building Fund	08 Maintenance Building Fund (COPs) 10 Building Fund (Measure J) 16 Measure C 2010 Bond Construction Fund
25 Capital Facilities Fund	11 Developer Fee Fund 21 Pittsburg New School Construction Fund
35 County School Facilities Fund	33 State School Building Fund – Prop 55 35 State School Building Fund
49 Capital Project Fund for Blended Component	12 Measure A Operating Fund
51 Bond Interest & Redemption Fund	95 Debt Service Measure C 2006 96 Debt Service Measure C 2010 97 Debt Service Measure J 2018
73 Foundation Private-Purpose Trust Fund	30 Tosco Environmental Scholarship Fund

Resource (BBBB) – *The resource code allows the District to account separately for activities funded with revenues from different sources.*

0000 – 1999	Unrestricted Resources
2000 - 9999	Restricted Resources
3000 – 5999	Federal Resources
6000 – 7999	State Resources
8000 – 9999	Local Resources

Goal (CCCC) – *The goal field defines an objective or a set of objectives for the District (who are receiving services).*

0000	Undistributed Goals
1000 – 6999	Instructional Goals
7100 – 7199	Non-agency Goals
8100 & 8500	Community Services and Child Care Services Goals

Function (DDDD) – *The function describes the activities or services performed to accomplish a set of objectives or goal.*

0000	Not Applicable
1000 – 1999	Instruction Functions (require Goal)
2000 – 2999	Instruction-Related Services Functions
3000 – 3999	Pupil Services Functions
4000 – 4999	Ancillary Services Functions (require Goal)
5000 – 5999	Community Services Functions (only used with Goal 8100 or 8500)
6000 – 6999	Enterprise Function (n/a at MDUSD)
7000 – 7999	General Administration Functions (typically at District)
8000 – 8999	Plant Services (typically at M&O)
9000 – 9999	Other Outgo (typically at District)

Program-Project (EEEE-FFF) – *The program(-Project) is a locally defined field that allows the District to further account separately for activities funded with revenues from different resources.*

Program-Project (first 5 digits)

00000 – 59999	General Fund
00000 – 09999	General Education Instructional Programs
10000 – 19999	Special Education Instructional Programs
20000 – 29999	Support Svcs, Instructional Support (site administration exp)
30000 – 39999	Restricted Programs (per funding agency specifications)
40000 – 49999	Support Services Programs, Pupil Services (support svcs)
50000 – 59999	General Support, District Administration
60000 – 69999	Other Funds
61000 – 61999	County Fund 46 Food Service Fund
62000 – 62999	County Fund 12 Measure A Operating Fund
67000 – 67999	County Fund 30 Tosco Environmental Scholarship Fund
68000 – 68999	County Fund 08 Maintenance Building Fund (COPs)
71000 – 71999	County Fund 10 Building Fund (Measure J 2018)
76000 – 76999	County Fund 16 Measure C 2010
79000 – 79999	County Fund 11 Adult Ed Fund
80000 – 80999	County Fund 80 Eagle Peak Charter School Fund
81000 – 81999	County Fund 11 Developer Fee Fund
82000 – 82999	County Fund 21 Pittsburg New School Construction Fund
83000 – 83999	County Fund 33 State School Building Fund - Proposition 55
84000 – 84999	County Fund 34 State School Building Fund - Bay Point School
85000 – 85999	County Fund 85 Deferred Maintenance Fund
86000 – 88999	County Fund 35 State School Building Fund
91000 – 91999	County Fund 91 Debt Service Fund Measure A
92000 – 92999	County Fund 92 Debt Service Fund COPs
95000 – 95999	County Fund 95 Debt Service Fund Measure C 2006
96000 – 96999	County Fund 96 Debt Service Fund Measure C 2010
97000 – 97999	County Fund 97 Debt Service Fund Measure J 2018

Program-Project (last 3 digits)

010 – 099	Capital Projects in facilities
100 – 999	Not used

Location (GGG) – The location code identifies the location.

<u>First digit of site code</u>	<u>Type of site</u>
1	Elementary school
2	Middle school
3	High school
4	Alternative school/Continuation high school
5	Departments/District-Wide
6	Private school
7	Special Education

Manager (HHH) - The manager code identifies who the budget administrator is.

0xx	District Administrators
1xx	Elementary School Principals
2xx	Middle School Principals
3xx	High School Principals
4xx	Alternative/Continuation high Principals
55x	Transportation, Measure C Administrators

Object (III) - The object code identifies what it (i.e. items, services, revenues, etc.) is.

1000 – 7999	EXPENDITURES AND OTHER FINANCING USES
1000 – 1999	Certificated Personnel Salaries
2000 – 2999	Classified Personnel Salaries
3000 – 3999	Employee Benefits
4000 – 4999	Books and Supplies
5000 – 5999	Services and Other Operating Expenditures
5700 – 5799	Transfers of Direct Costs
6000 – 6999	Capital Outlay
7000 – 7999	Other Outgo/Other Financing Uses
8000 – 8999	REVENUES AND OTHER FINANCING USES
8000 – 8099	LCFF Sources
8100 – 8299	Federal Revenues
8300 – 8599	Other State Revenue
8600 – 8799	Other Local Revenue
8900 – 8999	Other Financing Sources
9000 – 9999	BALANCE SHEET

Mt. Diablo Unified School District
Chart of Accounts

FUND CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

The State's Standardized Account Code Structure (SACS) numbers the funds differently than the Mt. Diablo Unified School District:

SACS fund...	Corresponds with district fund(s)...
01 General Fund	01 General Fund 05 Proceeds from TRANS (A Series)
08 Student Activity Special Revenue Fund	22 Student Activity Fund
09 Charter Schools Fund	80 Eagle Peak Charter School Fund
11 Adult Education Fund	70 Adult Education Fund
13 Cafeteria Fund	46 Food Services Fund
14 Deferred Maintenance Fund	85 Deferred Maintenance Fund
21 Building Fund	08 Maintenance Building Fund (COPs 2018) 10 Building Fund (Measure J 2018) 16 Measure C 2010 Bond Construction Fund
25 Capital Facilities Fund	11 Developer Fee Fund 21 Pittsburg New School Construction Fund
35 County School Facilities Fund	33 State School Building Fund-Proposition 55 Money 35 State School Building Fund
49 Capital Project Fund for Blended Component	12 Measure A Operating Fund*
51 Bond Interest and Redemption Fund	95 Measure C 2006 Debt Service 96 Measure C 2010 Debt Service 97 Measure J 2018 Debt Service
52 Debt Service Fund for Blended Component Units (<i>Debt Service for Measure A</i>)*	91 Bond Interest & Redemption Fund* 92 Bond Reserve Account*
73 Foundation Private-Purpose Trust Fund	30 Tosco Environmental Scholarship Fund

*Mello Roos funds

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FUND CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

The State's Standardized Account Code Structure (SACS)
numbers the funds differently than the
Mt. Diablo Unified School District:

<u>SACS Fund</u>	<u>County Fund</u>		<u>Programs</u>
01	01	General Fund	0000-5999
13	46	Food Services Fund	6100-6199
49	12	Measure A Operating Fund	6200-6299
01	03	Note Repayment – TRAN (A Series)	6300-6399
01	04	Note Repayment – TRAN (B Series)	6400-6499
01	05	Proceeds from TRAN (A Series)	6500-6599
01	06	Proceeds from TRAN (B Series)	6600-6699
73	30	Tosco Environmental Scholarship Fund	6700-6799
21	08	Maintenance Building Fund (COPs)	6800-6899
08	22	Student Activity Special Revenue Fund	39360822
21	10	Building Fund (Measure J 2018)	7100-7199
49	15	Measure A Bond Construction Fund	7500-7599
21	16	Measure C Series 2010	7600-7699
21	17	Measure C Series 2004	7700-7799
21	17	Measure C Series 2006	7800-7899
11	70	Adult Education Fund	7900-7999
09	80	Eagle Peak Charter School Fund	8000-8009
25	11	Developer Fee Fund	8100-8199
25	21	Pittsburg New School Construction Fund	8200-8299
35	33	State School Building Fund - Proposition 55 Money	8300-8399
35	34	State School Building Fund - Bay Point School	8400-8499
14	85	Deferred Maintenance Fund	8500-8599
35	35	State School Building Fund	8600-8699
52	91	Bond Interest & Redemption Fund	9100-9199
52	92	Bond Reserve Account	9200-9299
51	95	Measure C 2006 Bond Construction Fund	9500-9599
51	96	Measure C 2010 Bond Construction Fund	9600-9699
51	97	Measure J 2018 Bond Construction Fund	9700-9799

RESOURCE CODE AA-<u>BBB</u>-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Resc Code	U/F	Resouce Descriptions	corresponding Fund Codes	corresponding Prog Codes
0000	F	Unrestricted	various	0000 - 5999
0917	F	Targeted Instruction Improvement	01	09170
0926	F	LCFF K-3 Augmentation	01	09260
0927	F	LCFF 9-12 Augmentation	01	09270
0928	F	LCFF HTS Transportation	01	09280
0929	F	LCFF SpEd Transportation	01	09290
0930	F	LCFF Supplemental Grant	01	09300 - 09310
1100	F	Lottery:Unrestricted	01, 09	27350
1400	F	Education Protection Act	01, 09	27360
2600	F	Expanded Learning Opportunities Program (ELOP)	01, 09	27260
3305	U	ARP IDEA Section 611 Local Assistance Entitlement	01	30150
3306	U	ARP IDEA Section 611 Local Assistance Private School Individual Service Plans (ISPs)	01	30160
3307	U	ARP IDEA Section 611 Local Assistance Coordinated Early Intervening Svcs (CEIS)	01	30170
3308	U	ARP IDEA Section 619 Preschool Grant	01	30180
3309	U	ARP IDEA Section 619 Preschool Grants Coordinated Early Intervening Svcs (CEIS)	01	30190
3010	U	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	01	3030 - 3070
3182	U	ESSA: School Improvement Funding for LEAs	01	32820
3210	U	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	01	32100
3211	U	CARES Act ESSER-California Community Schools Partnership Program (CCSPP)	01	32110
3212	U	Elementary and Secondary School Relief II (ESSER II) Fund	01	32120
3213	U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	01	32130
3214	U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	01	32140
3215	U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	01, 09	32150
3216	U	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	01	32160
3217	U	Expanded Learning Opportunities (ELO) Grant GEER II	01	32170
3218	U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	01	32180
3219	U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	01	32190
3225	U	ASES Rate Increase: ESSER III State Reserve Summer Learning Program	01	32250
3310	U	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	01	31220
3311	U	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	01	31400
3315	U	Special Ed: IDEA Preschool Grants, Part B, Sec 619	01	31230
3320	U	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (17-18)	01	31260
3327	U	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	01	30270
3345	U	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	01	31240
3385	U	Special Ed: IDEA Early Intervention Grants	01	31280
3395	U	Special Ed: Alternative Dispute Resolution	01	31330
3550	U	CTE-Carl D. Perkins Career and Technical Education: Secondary, Section 131	01	32010
3555	U	CTE-Carl D. Perkins Career and Technical Education: Adult, Section 132	11	79580
3905	U	Adult Education: Adult Basic Education & English Language Acquisition (ELA) (Section 231)	11	79480 - 79500
3913	U	Adult Education: Adult Secondary Education	11	79540
3926	U	Adult Education: English Literacy and Civics Education	11	79660

RESOURCE CODE AA-<u>BBBB</u>-CCCC-DDDD-EEEE-FFF-GGG-HHH-III
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Resc Code	U/F	Resource Descriptions	corresponding Fund Codes	corresponding Prog Codes
4035	U	ESSA: Title II, Part A, Supporting Effective Instruction	01	31710, 31750
4127	U	ESSA: Title IV, Part A, Student Support and Academic Enrichment	01	31480
4201	U	ESSA: Title III, Immigrant Education Program	01	31970
4203	U	ESSA: Title III, English Learner Student Program	01	31640
5245	U	Early Head Start-Child Care Partnership Grant Program	01	32450
5310	F	Child Nutrition: School Programs (e.g. School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13	61090, 61100
5316	F	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	13	61260
5320	F	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	13	61180
5460	F	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	13	61270
5465	F	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	13	61280
5610	U	Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas)	01	32770
5634	U	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	01	
5810	U/F	Other Restricted Federal	various	various
6010	U	After School Education and Safety (ASES)	01	38710
6011	U	After School Kids Code Grant Pilot Program	01	38110
6053	U	California Universal Prekinder Planning Grants	01	33530
6230	F	California Clean Energy Jobs Act	01, 09	37020
6266	F	Educator Effectiveness Block Grant (AB130)	01, 09	38070
6271	F	CA National Board Certified Teacher Incentive Program AB130	01	34710
6331	F	CA Community Schools Partnership Program (CCSPP) - Planning Grant	01	33310
6371	F	CalWORKs for ROCP or Adult Education	11	79380
6385	U	CTE-Governor's Career Technical Education (CTE) Initiative: California Partnership Academies	01	various
6386	U	CTE-California Partnership Academies: Green and Clean Academies	01	3828
6387	U	CTE-Career Technical Education Incentive Grant Program	01	37960
6388	U	CTE-K-12 Strong Workforce Program	01	33880, 33881, 33882, 33883, 33884, 33885, 33886, 33888
6391	F	Adult Education Program	11	79690, 79790, 79940-79970
6500	F	Special Education	01	various 10000's
6510	F	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	01	10300
6520	U	Special Ed: Project Workability I LEA	01	38260
6536	F	Special Ed: Dispute Prevention and Dispute Resolution	01	19360
6537	F	Special Ed: Learning Recovery Support	01	19370
6546	F	Mental Health-Related Services (Resc changed from 6516 in 2020-21)	01	19460
6547	F	Special Education Early Intervention Preschool Grant	01	19470
6762	F	Arts, Music, and Instructional Materials Discretionary Block Grant	01	33620
7220	U	Partnership Academies Program	01	various
7311	F	Classified School Employee Professional Development Block Grant	01	33730
7388	F	SB 117 COVID-19 LEA Response Funds.	01	33200
7412	F	A-G Completion Improvement Grant	01	34120
7413	F	A-G Learning Loss Mitigation Grant	01	34130
7420	F	CARES Act-State Learning Loss Mitigation Funds	01	33210
7422	U	In Person Instruction (IPI) COVID19 Grant AB86 Fund	01	34220

RESOURCE CODE AA-BBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Resc Code	U/F	Resource Descriptions	corresponding Fund Codes	corresponding Prog Codes
7425	F	Expanded Learning Opportunities (ELO) COVID19 Grant AB86 Fund	01	34250
7426	F	Expanded Learning Opportunities (ELO) COVID19 Grant AB86 Fund- Paraprofessional Staff	01	34260
7435	F	Learning Recovery Emergency Block Grant (Prop 98 FY2022)	01	34350
7690	U	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	01, 09, 11	33170
7810	U/F	Other Restricted State	01	38130, 38140, 38150, 38730, 38431
8150	F	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	01	51000's
8210	F	Student Activity Funds	08	39360822
9010	U/F	Other Restricted Local	various	35000 - 36999, 39000 - 39999, 43000 - 43999, 47000 - 47999, 48000 - 48999

GOAL CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

GOAL CODE SECTION - This four-digit Goal Code identifies which student population receives this service -- regular classes, special education classes, vocational education, adult education, etc. Goals are usually instructional, community services and/or child care services. Instructional Goals are listed between 0001 and 7999. Non-instructional goals are listed in the 9000 series. Expenditures that are not directly assigned to a goal are coded to Goal 0000. Code "0000" is also used for undistributed services.

<u>GOAL CODE</u>	<u>GOAL TITLE</u>
0000	Undistributed
 <u>Instructional Goals - 0001 through 7999</u>	
1110	Regular Ed, K-12
3100	Alternative Schools (Crossroads)
3200	Continuation Schools (Summit, Prospect, Olympic)
3300	Independent Study Centers (CIS)
3550	Community Day Schools (Diablo Day)
3800	Vocational Education (CTE)
4110	Regular Education, Adult
4630	Adult Career Technical Education
4760	Bilingual
5001	Special Education, Unspecified
5710	Special Education, Infants
5730	Special Ed, Preschool Students
5760	Special Ed, Ages 5-22
 <u>Non Instructional Goals - 8000 through 9999</u>	
8100	Community Services
8500	Child Care and Development

FUNCTION CODE AA-BBBB-CCCC-DDDD-EEEEEE-FFF-GGG-HHH-III

FUNCTION CODE SECTION - This four-digit Function Code describes activities or services performed in order to accomplish the goal. Function will break out instruction, instruction related services, pupil services, community services, general administration and facilities services, etc. Every account must have an identified function -- zeros are not an option for this field. Function Codes 7100 through 7800 are used by Central Office sites.

<u>FUNCTION CODE</u>	<u>FUNCTION TITLE</u>	<u>Wages for Positions (with object code)</u>
<u>Schools and Central Offices Use</u>		
0000	For Revenues and Balance Sheet Transactions	
1000	Instruction (requires Goal)	Teacher (11xx), IA (21xx), Noon Supv (29xx)
1110	Special Education Separate Classes	SDC Teacher (11xx), SEA (21xx)
1120	Special Education Resource Specialist Instruction	Resc Teacher (11xx), SEA (21xx)
1130	Sp. Ed. Supple Aids & Svc in Regular Classroom	
1180	Special Education NPA/S	
1190	Special Education Specialized Instructional Service	
2100	Supervision of Instruction	TOSA (13xx), Athletic Dir (13xx)
2420	Instructional Library, Media and Tech	Tchr Library Media (12xx), Site Tech (24xx), IMA(24xx)
2490	Other Instructional Resources	Comm Svc Asst (22xx)
2700	School Administration	Principal (13xx), Office Mgr / Schl Secretary (24xx)
3110	Guidance and Counseling Services	Counselor (12xx)
3120	Psychological Services	Psych Intern (22xx), Psychologist (12xx)
3130	Attendance and Social Work Services	Soc Work Sp (12xx), Early Child Attn (22xx)
3140	Health Services	OT (29xx), Nurse (12xx), Hlth Asst (22xx)
3150	Speech Pathology and Audiology Services	Audiologist (12xx)
3160	Pupil Testing Services	
3600	Pupil Transportation	Bus Driver (22xx)
3700	Food Services	Food Asst (22xx)
3900	Other Pupil Services	Comm Sch Coor (29xx)
4000	Ancillary Services (requires Goal)	
5000	Community Services (not common at MDUSD)	
6000	Enterprise (not used at MDUSD)	
<u>Central Office Site Use Only - 7100 through 7700</u>		
7100	Board and Superintendent	
7120	Staff Negotiations	
7190	External Financial Audit	
7200	District Administration	
7210	General Admin Cost Transfer (Indirect Cost - Fiscal Use)	
7700	Central Technology & Information Services	
8100	Plant Maintenance & Operations (not common at MDUSD)	
8110	Maintenance	
8200	Operations	Custodian (22xx)
8300	Security	Campus Supv (22xx), Security (22xx), Security Dispatch (24xx)
8500	Facilities Acquisition and Construction	
8700	Facilities Rents and Leases	
9100	Debt Services (Fiscal Use)	
9200	Transfers Between Agencies (Fiscal Use)	
9300	Inter Fund Transfers (Fiscal Use)	

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
General Education Programs - All Levels, District Wide			
00000	Control - Not Applicable	01	0000
00130	Districtwide Instrumental Music	01	0000
00380	Middle School Conference	01	0000
00500	Interscholastic Sports - Middle School	01	0000
00650	Certificated Supplemental Duties Stipend (MDEA Contract, Appendix K)	01	0000
00700	Districtwide Home & Hospital	01	0000
00750	Work Experience Ed. - Vocational Ed. Support	01	0000
00890	Districtwide Elem. Vocal Music	01	0000
01010	Districtwide CAASPP (Calif Assessment of Student Progress & Performance)	01	0000
01020	Districtwide Advanced Placement	01	0000
01100	Districtwide Textbooks & Support Materials	01	0000
01130	Elementary Noon Supervision (Salaries only)	01	0000
01140	Campus/Noon Supervision - 6-8 (Salaries only)	01	0000
01150	Campus Supervision - 9-12 (Salaries only)	01	0000
Elementary School Level - K-5			
03000	Elementary School General Ed. (Salaries only)	01	0000
03010	Elementary School General Ed.	01	0000
03180	Elementary School Site Special Ed. Dept.	01	0000
03400	Elementary School Field Trips/Special Activities	01	0000
03430	Elementary School Outdoor Education	01	0000
03490	K-3 Class-Size Reduction	01	0000
03500	Special Activities - Kindergarten	01	0000
03510	Special Activities - 1st Grade	01	0000
03520	Special Activities - 2nd Grade	01	0000
03530	Special Activities - 3rd Grade	01	0000
03540	Special Activities - 4th Grade	01	0000
03550	Special Activities - 5th Grade	01	0000
03590	Special Activities - Library	01	0000
03770	Elementary School New Technology Development	01	0000
03880	Elementary FTE Stipend (MDEA Contract, Appx B)	01	0000
03890	Elementary School Vocal Music	01	0000
03900	Elementary School Instrumental Music	01	0000

**Mt. Diablo Unified School District
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PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Secondary School Level - 6-12			
07000	Secondary School General Ed. (Salaries only)	01	0000
07010	Secondary School General Ed.	01	0000
07020	Secondary School Book Room/Textbooks	01	0000
07030	Secondary School Art	01	0000
07040	Secondary School Crafts	01	0000
07050	Secondary School Photography	01	0000
07060	Secondary School English	01	0000
07070	Secondary School Drama	01	0000
07080	Secondary School Journalism/Publications	01	0000
07090	Secondary School Foreign/World Language	01	0000
07100	Secondary School Health Class Instruction	01	0000
07110	Secondary School Interdisciplinary Studies	01	0000
07120	Secondary School Mathematics	01	0000
07130	Secondary School Instrumental Music	01	0000
07140	Secondary School Humanities	01	0000
07150	Secondary School AVID	01	0000
07160	Secondary School Computer Education	01	0000
07170	Secondary School Communications	01	0000
07180	Secondary School School Site Special Ed. Dept.	01	0000
07200	Secondary School Physical Education - General	01	0000
07230	Secondary School Reading	01	0000
07260	Secondary School Learning Opportunities	01	0000
07300	Secondary School Science	01	0000
07350	Secondary School Social Studies	01	0000
07400	Secondary School Field Trip/Special Activities	01	0000
07410	Secondary School Film Study	01	0000
07420	Secondary School English as a Second Language	01	0000
07430	Secondary School Fine Arts-Other	01	0000
07440	Secondary School Opportunity Classes/PSAT Testing	01	0000
07450	Secondary School JROTC	01	0000
07460	Field Trip/Special Activity - 6th Grade	01	0000
07470	Field Trip/Special Activity - 7th Grade	01	0000
07480	Field Trip/Special Activity - 8th Grade	01	0000
07500	Field Trip/Special Activity - Other	01	0000
07540	Secondary School Special Activities	01	0000
07550	Secondary School Career Center	01	0000
07560	Interdisciplinary Studies - 6th Grade	01	0000
07600	Secondary School Advisory/Learning Program	01	0000
07620	Secondary School Dance	01	0000
07770	Secondary New Technology Development	01	0000
07790	Secondary School Department Chair Stipend (MDEA Contract, Appx B)	01	0000
07880	Secondary School Co-Curricular Activity Stipend (MDEA Contract, Appx B)	01	0000
07890	Secondary School Vocal Music	01	0000
07900	Secondary School Trade & Industrial Occupations	01	0000
07910	Secondary School Auto Shop	01	0000
07920	Secondary School Engineering	01	0000
07930	Secondary School Electronics Shop	01	0000
07940	Secondary School Graphics	01	0000
07980	Secondary School Wood Shop	01	0000
07990	Secondary School Fine Arts	01	0000

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Continuation High School Level			
08000	Continuation High General Ed. Program (Salaries only)	01	0000
08010	Continuation High General Ed. Program	01	0000
08030	Continuation High Art	01	0000
08060	Continuation High English	01	0000
08080	Continuation High Journalism/Publications	01	0000
08090	Continuation High Foreign Language	01	0000
08110	Continuation High Interdisciplinary Studies	01	0000
08120	Continuation High Mathematics	01	0000
08150	Continuation High Leisure Activities	01	0000
08180	Continuation High School Site Special Ed. Dept.	01	0000
08190	Continuation High Conflict Management	01	0000
08300	Continuation High Science	01	0000
08350	Continuation High Social Studies	01	0000
08410	Continuation High Driver Ed. - Class Instruction	01	0000
08440	Continuation High PSAT Testing	01	0000
08610	Continuation High WASC Review	01	0000
08770	Continuation High New Technology Development	01	0000
08790	Continuation High Department Chair Stipend (MDEA Contract, Appx B)	01	0000
08800	Continuation High Business Education	01	0000
08810	Continuation High Staff Account	01	0000
08830	Continuation High Other Services	01	0000
08880	Continuation High Co-Curricular Activity Stipend (MDEA Contract, Appx B)	01	0000
08950	Continuation High JROTC	01	0000
State Budget Act Reclassifications			
09170	Targeted Instructional Improvement Block Grant	01	0000 (0917)
09260	LCFF K-3 Augmentation (Salaries only)	01	0000 (0926)
09270	LCFF 9-12 Augmentation (Salaries only)	01	0000 (0927)
09280	LCFF Home-to-School Transportation	01	0000 (0928)
09290	LCFF Special Education Transportation	01	0000 (0929)
09300	LCFF Targeted Supplemental Grant	01	0000 (0930)
09310	LCFF Targeted Supplemental Grant (Salaries only)	01	0000 (0930)
09320	LCFF Targeted Supplemental Grant - Science	01	0000 (0930)

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-<u>EEEE</u>-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Instructional Programs			
Special Education			
10000	Special Day Class - Schools Operating	01	6500
10030	SDC Toileting Supplies	01	6500
10040	Special Day Class - Schools Materials	01	6500
10100	Special Day Class - Centers Operating	01	6500
10200	Preschool Operating Budget	01	6500
10300	Infant - Operating (R6510)	01	6510
10330	State Preschool Grant (R6513)	01	6513
10350	Lottery - Unrestricted	01	6500
10500	Special Ed. Extended-Year Operating Budget	01	6500
11000	Resource Operating Budget	01	6500
11040	Resource Specialist - Schools Materials	01	6500
12000	Low Incidence	01	6500
12140	DIS Nursing	01	6500
12150	DIS AAC/Assistive Technology	01	6500
12160	DIS Deaf & Hard of Hearing	01	6500
12170	DIS PT/APE/OT	01	6500
12180	DIS VI Services	01	6500
12190	DIS Speech/Audiology	01	6500
Support Services Programs			
Special Education			
14000	Staff Development/Psychologists	01	6500
14010	Post-Retirement/Psychologists	01	6500
15000	Support Services Operating Budget	01	6500
15010	Special Education - Legal Services	01	6500
15020	Special Education - State School Tuition	01	6500
15500	Special Education Indirect Cost	01	6500
16500	Assessment Services Operating	01	6500
16520	In-House Mental Health Collaborative - Operating	01	6500
16530	Bridge Program Operating	01	6500
16540	Alliance Program-Operating	01	6500
16600	Nonpublic Schools	01	6500
16610	Nonpublic Agencies	01	6500
16640	Noncertified Contractors	01	6500
16650	Special Education Mediation	01	6500
16660	Non-Certified Placements	01	6500
16800	Inter-SELPA Services	01	6500
Special Education Staffing			
18170	D I S Home & Hospital Staffing	01	6500
Mental Health			
19460	Mental Health-Related Services	01	6546
19470	Sp Ed Early Intervention Preschool Grant	01	6547
Learning Recovery			
19360	Special Ed Learning Recovery AB130, Dispute Prevention and Dispute Prevention	01	6536
19370	Special Ed Learning Recovery AB130, Learning Recovery Support	01	6537

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Support Services Programs			
Instructional Support			
Instructional Administration			
20060	Teacher Assistance & Peer Support	01	0000
20100	Curriculum & Instruction	01	0000
20110	Physical Education 4th & 5th Grade	01	0000
20120	International Baccalaureate	01	0000
20200	Post-Retirement/Teachers	01	0000
Instructional Media			
21100	Library Processing	01	0000
21200	Instructional Materials Center	01	0000
21220	Development & Grants	01	0000
21250	IMC - School Sites	01	0000
21350	Traveling Library Services	01	0000
21550	Traveling Teachers Expense	01	0000
School Administration			
22200	Activity Supervision - After-School Events	01	0000
22250	School Site Extra Comp	01	0000
22400	Campus Beautification	01	0000
22500	School Vending	01	0000
Other Outgo			
All Other Outgo			
26010	Surcharge - Self-Paid Benefits	01	0000
26100	All Other Outgo	01	0000
26120	Fire Damage	01	0000
26150	Theft & Vandalism	01	0000
26160	Liability Claims	01	0000
26170	Safety	01	0000
26260	Employee Personal Loss Account	01	0000
26320	District Emergencies (Fiscal Services Use Only)	01	0000
27260	Expanded Learning Opportunities Program (ELOP)	01, 09	2600
27350	Lottery - Unrestricted (Non-Prop 20)	01	1100
27360	Education Protection Account	01	1400
Support Services Program			
Community Services			
29100	Community Services - General	01	0000

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Federal Programs			
30150	ARP IDEA Section 611 Local Assistance Entitlement	01	3305
30160	ARP IDEA Section 611 Local Assistance Private School Individual Service Plans (ISPs)	01	3306
30170	ARP IDEA Section 611 Local Assistance Coordinated Early Intervening Svcs (CEIS)	01	3307
30180	ARP IDEA Section 619 Preschool Grant	01	3308
30190	ARP IDEA Section 619 Preschool Grants Coordinated Early Intervening Svcs (CEIS)	01	3309
30270	Special Ed. IDEA Mental Health	01	3327
30630	Title I - Parent Education Family Literacy (title updated)	01	3010
30340	ARP Homeless Children and Youth II (ARP HCY II)	01	5634
30640	Title I - Assistance to Schools	01	3010
30650	Title I - Professional Development	01	3010
30660	Title I - Choice & Supplemental Education Services (SES)	01	3010
30680	Title I - Parent Involvement	01	3010
30690	Title I - Early Back	01	3010
30700	Title I - Part A	01	3010
31220	Special Ed. Part B Local Assistance	01	3310
31230	Special Ed. Part B Federal Preschool	01	3315
31240	Special Ed. Part B Preschool Staff Development	01	3345
31260	Special Ed. Part B Preschool Local Entitlement	01	3320
31280	Part C Early Intervention	01	3385
31330	Special Ed. - Alternative Dispute Resolution	01	3395
31331	Special Ed. - Alternative Dispute Resolution COVID-19	01	3395
31400	Special Ed. Part B Private Schools, ISP	01	3311
31410	Significant Disproportionality-Coordinated Early Intervention Services 611 Local	01	3312
31420	Significant Disproportionality-Coordinated Early Intervention Services 619 PreK	01	3318
31480	Title IV Part A, Student Support and Academic Enrichment	01	4127
31510	JROTC	01	5810
31590	USDA Farm to School Grant Prog (formerly: Nutrition Network 03-04)	01	5810
31640	Title III LEP Student	01	4203
31710	Title II Part A Teacher Quality - Public	01	4035
31750	Title II Part A Teacher Quality - Nonpublic Schools	01	4035
31890	Elementary and Secondary School Counseling	01	5810
31970	Title III Immigrant	01	4201
32010	VEA Title II - Part C	01	3550
32100	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	01	3210
32110	CARES Act ESSER-California Community Schools Partnership Program (CCSPP)	01	3211
32120	Elementary and Secondary School Relief II (ESSER II) Fund	01	3212
32130	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	01	3213
32140	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	01	3214
32150	CARES Act-Governor's Emergency Education Relief Fund: Learning Loss Mitigation	01, 09	3215
32160	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	01, 09	3216
32170	Expanded Learning Opportunities (ELO) Grant GEER II	01, 09	3217
32180	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	01, 09	3218
32190	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	01, 09	3219
32200	CARES Act-Coronavirus Relief Fund: Learning Loss Mitigation	01, 09	3220
32201	CARES Act-Coronavirus Relief Fund: Learning Loss Mitigation	01, 09	3220
32202	CARES Act-Coronavirus Relief Fund: Learning Loss Mitigation	01, 09	3220
32250	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	01	3225
32450	Early Head Start - Crossroads	01	5245
32770	Title II Workforce Innovation and Opportunity Act (WIOA) Youth (Pass-Through)	01	5610
32820	School Improvement (CSI) Funding - Comprehensive Support and Improvement	01	3182

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-<u>EEEE</u>-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
State Programs			
33200	SB117 COVID-19 Response Funds	01	7388
33210	CARES Act-Coronavirus Relief Fund: Learning Loss Mitigation, Prop 98 Fund	01	7420
33310	CA Community Schools Partnership Program (CCSPP) - Planning Grant	01	6331
33530	California Universal Prekindergarten Planning Grants	01	6053
33620	Arts, Music, and Instructional Materials Discretionary Block Grant	01	6762
33730	Classified School Employee Professional Development Block Grant	01	7311
33880	K12 Strong Workforce Program (SWP)-State (Internship-Summer Bridge)	01	6388
33881	K12 Strong Workforce Program (SWP)-CCCOE (Middle & High Engineer)	01	6388
33882	K12 Strong Workforce Program (SWP)-State (Internship)	01	6388
33883	K12 Strong Workforce Program (SWP)-CCCOE (Middle & High Health Care)	01	6388
33884	K12 Strong Workforce Program (SWP)-State (Alternative Ed Pathway)	01	6388
33885	K12 Strong Workforce Program (SWP)-State (Strengthening and Expanding CTE Pathways)	01	6388
33886	K12 Strong Workforce Program (SWP)-State (Targeted Student Support)	01	6388
33887	K12 Strong Workforce Program (SWP)-CCCOE (ELO Strengthen Equitable Access)	01	6388
33888	K12 Strong Workforce Program (SWP)-State (Drone Certification)	01	6388
34120	A-G Completion Improvement Grant	01	7412
34130	A-G Learning Loss Mitigation Grant	01	7413
34220	In Person Instruction (IPI) COVID19 Grant AB86 Fund	01	7422
34250	Expanded Learning Opportunities (ELO) COVID19 Grant AB86 Fund	01	7425
34260	Expanded Learning Opportunities (ELO) COVID19 Grant AB86 Fund - Paraprofessional	01	7426
34350	Learning Recovery Emergency Block Grant (Prop 98 FY2022)	01	7435
34710	CA National Board Certified Teacher Incentive Program AB130 (Pass-through)	01	6271

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Athletics			
35000	Athletics, All	01	9010
35010	Baseball	01	9010
35020	Basketball, Boys	01	9010
35030	Basketball, Girls	01	9010
35040	Cross Country	01	9010
35050	Football	01	9010
35060	Golf, Boys	01	9010
35070	Golf, Girls	01	9010
35080	Lacrosse, Boys	01	9010
35090	Lacrosse, Girls	01	9010
35100	Soccer, Boys	01	9010
35110	Soccer, Girls	01	9010
35120	Softball	01	9010
35130	Swimming Boys (as of 7/01/2016)	01	9010
35140	Tennis, Boys	01	9010
35150	Tennis, Girls	01	9010
35160	Track and Field Boys (as of 7/01/2016)	01	9010
35170	Volleyball, Boys	01	9010
35180	Volleyball, Girls	01	9010
35190	Water Polo, Boys	01	9010
35200	Water Polo, Girls	01	9010
35210	Wrestling	01	9010
35230	Swimming, Girls (as of 7/01/2016)-Frosh/Soph in 2015-16	01	9010
35240	Cheerleading	01	9010
35260	Track and Field, Girls (as of 7/01/2016)	01	9010
35280	Athletics, Frosh/Soph (as of 7/01/2016)	01	9010
35290	Football Equipment Recondition (as of 7/01/2016)	01	9010

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-~~EEEE~~-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Local Programs			
36000	Medi-Cal - General	01	9010
36001	Medi-Cal - Administration	01	9010
36002	Medi-Cal - Psychologists	01	9010
36003	Medi-Cal - Healthy Start	01	9010
36004	Medi-Cal - Nurses	01	9010
36005	Medi-Cal - Audiology	01	9010
36006	Medi-Cal - Speech/DIS	01	9010
36007	Medi-Cal - Occupational Therapy / Speech Therapy	01	9010
36008	Medi-Cal - Transportation	01	9010
36130	Redevelopment Funds - Elementary Capital Outlay	01	9010
36140	Redevelopment Funds - Secondary Capital Outlay	01	9010
36150	Capital Outlay Project for Adult Education	01	9010
36160	Northgate Community Pride Program-Construction	01	9010
36170	Mervyn L. Brenner Foundation Grant	01	9010
36190	School Site Fundraiser	01	9010
36200	Special Education Donations	01	9010
36210	Northgate Community Pride Program-Football Field	01	9010
36220	Food Science Education (title changed)	01	9010
36230	Tennis Court Project	01	9010
36240	Garden Project	01	9010
36241	Garden Project - Big Green Jump Start Grant	01	9010
36280	Mt. Diablo Education Foundation	01	9010
36290	Rotary Club	01	9010
36310	College Park High Track Renovation Program	01	9010
36330	School Security Equipment	01	9010
36340	Microsoft Settlement	01	9010
36360	Robotic Donations	01	9010
36370	Teacher of the Year	01	9010
36390	Crossroads Donations Program	01	9010
36400	Music Program Grants	01	9010
36410	School Linked Services Donations	01	9010
36420	Marquee Fund	01	9010
36440	Classified Employee Teacher Credentialing Program	01	9010
36441	Teacher Residency Capacity Grant	01	9010
36450	Leshner Foundation Grant	01	9010
36470	Homework Club Donation	01	9010
36480	After-School Program Local - STEM	01	9010
36490	Active Schools Acceleration Project - ASAP	01	9010
36500	Foundation of Texas	01	9010
36510	Dow Chemical PLTW (no Salary/Travel/Operating Exp)	01	9010
36520	School Site Donations	01	9010
36530	Foster Youth Program-COE	01	9010
36560	Contra Costa After-School 4 All Initiative (A4A)	01	9010
36570	Keller Mitigation Funds	01	9010
36580	E-Rate Program	01	9010
36600	CNG Station	01	9010
36610	Bay Point Community Development Grant	01	9010
36620	ACME Local Supplemental	01	9010
36630	Thomas J. Long Foundation Grant	01	9010
36650	City of Walnut Creek (<i>previously Walnut Creek Wellness Challenge</i>)	01	9010
36660	Community Development Block Grant (CDBG)	01	9010

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-<u>EEEE</u>-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
36670	City of Concord	01	9010
36690	Mental Health Collaborative Medi-Cal Program	01	9010
36710	Tesoro Slough Clean Up Grant	01	9010
36720	Bristol Meyer's Squibb	01	9010
36730	Step to Respect Program	01	9010
36740	DeLong Wallace Reading Room Memorial	01	9010
36760	Tesoro Safety Grant	01	9010
36790	Benefit America - Forfeited Funds	01	9010
36800	Contra Costa Clean Fuel School Bus Project	01	9010
36810	Bay Area Air Quality Management District (BAAQMD)	01	9010
36820	School Bus Replacement Grant	01	9010
36860	NEA Learning Leadership	01	9010
36880	Community Partners - Gang Prevention (title changed)	01	9010
36900	Pleasant Hill Education Foundation	01	9010
36920	Crossroads FACT	01	9010
36940	CCAP STEM Pathways (thru DVC)	01	9010
36950	Leadership Institute Donations	01	9010
36960	AVID	01	9010
36990	Photo Donations	01	9010

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-~~EEEE~~-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
State Programs			
37330	Partnership Academy-ACME 2020-21	01	6385
37350	Instructional Materials (Lottery-Prop 20)	01 / 09	6300
37490	Partnership Academy-Careers in Education 2020-21	01	7220
37710	Partnership Academy-Digital Safari Multimedia 2020-21	01	7220
37720	Partnership Academy-Digital Safari Multimedia 2021-22	01	7220
37880	CSIS: California School Information Services	01	6020
37890	Partnership Academy-ACME 2021-22	01	6385
37960	Career Technical Education Incentive Grant (CTEIG)	01	6387
37970	Partnership Academy-Medical & BioTech 2020-21	01	6385
37980	Partnership Academy-Medical & BioTech 2021-22	01	6385
38060	Sp Ed State Local Assistance Entitlements	01	6501
38070	Educator Effectiveness Block Grant (AB130)	01	6266
38110	After School Education and Safety (ASES) Kids Code Pilot Program	01	6311
38120	CDFA Farm to School Incubator Grant	01	7810
38130	California Department of Public Health (CDPH) - COVID-19 Testing	01	7810
38140	Ethnic Studies Block Grant	01	7810
38150	California Department of Social Services (CDSS) - CalNEW	01	7810
38260	Special Ed Workability-State	01	6520
38430	Improving Systems of Academic and Behavioral Supports (ISABS) Grant	01	7810
38650	Partnership Academy-Careers in Education 2021-22	01	7220
38710	After-School Program Cohort 1	01	6010
38711	After-School Program Cohort 1 Carryovers	01	6010
38830	California Partnership Academies: Youth Apprenticeship Program (Health Academy)	01	6385
38850	California Partnership Lighthouse Academies Project (Careers in Ed)	01	6385
38920	Tobacco Use Prevention Education Competitive Grant 6-12	01	6690

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-<u>EEEE</u>-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Local Programs			
39120	Redevelopment Funds (2% Pass-Through)	01	9010
39170	ETR Health Center	01	9010
39180	Contra Costa County Office of Ed-TUPE	01	9010
39200	Bay Area Collaborative (title changed)	01	9010
39210	Contra Costa County Office of Ed	01	9010
39250	WE Teachers Grant	01	9010
39260	Chevron Donation	01	9010
39270	Chevron PLTW (no Salary/Travel/Operating Exp)	01	9010
39280	Quest PLTW (no Salary/Travel/Operating Exp)	01	9010
39290	County Technology Academy Grant	01	9010
39300	Playground Project	01	9010
39310	Career Academy Project Grant	01	9010
39320	Millennium Mile	01	9010
39330	Diablo Delta Corridor	01	9010
39340	Booster Club	01	9010
39350	Parent Club Donations	01	9010
39360	Student Body Donations	01	9010
39370	County Health Dept. Outreach-Nutrition Ed & Obesity Prevention Branch (NEOPB) 20-21	01	9010
39371	County Health Dept. Outreach-Nutrition Ed & Obesity Prevention Branch (NEOPB) 21-22	01	9010
39400	SAVE Program	01	9010
39410	Mt. Diablo Drug Abuse Task Force	01	9010
39420	Kaiser Permanente Community Benefit	01	9010
39450	United Way -Foster Youth Services	01	9010
39460	El Dorado Track Improvement	01	9010
39520	Reading Recovery	01	9010
39540	Technology Donations-Local	01	9010
39550	Gift and Memorial	01	9010
39580	Integrated Middle School Science Program	01	9010
39600	Mt. Diablo Health Care District Grant (CPHHCD)	01	9010
39610	Scholarship Account	01	9010
39630	Marathon Grant (formerly Tesoro STEM)	01	9010
39631	Marathon Grant - Construction	01	9010
39640	District Bus Replacement	01	9010
39650	Healthy Start Honor Roll	01	9010
39660	First 5 Parent Education (changed from Prgm 3643)	01	9010
39680	Community Donations	01	9010
39700	Reimbursement from Outside Agency <i>Salaries Only</i>	01	9010
39720	School Readiness	01	9010
39730	Ayers Class of 2020	01	9010
39750	PACE Donations	01	9010
39790	CalSERVES-NCOE Project	01	9010
39810	KVHS Radio Station	01	9010
39820	California No Kid Hungry	01	9010
39830	After-School Tutorial Program	01	9010
39860	Field Renovation	01	9010
39870	Bay Point Community Health Service	01	9010
39890	Homeless Student Program	01	9010
39910	Serendipity	01	9010
39920	Academy Donations	01	9010
39940	Digital Safari Community Support	01	9010

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Support Service Programs			
Pupil Services			
40110	Career Center	01	0000
40200	Child Welfare and Attendance	01	0000
40210	Attendance Residency Verification	01	0000
40300	Health and Nursing	01	0000
40400	Translation Services	01	0000
Elementary School Level - K-5 (Donations)			
43010	Donation-Elem Site General Ed	01	9010
43180	Donation-Elem Site Special Ed	01	9010
43400	Donation-Elem Field Trips/Special Activities	01	9010
43410	Donation-Elem Special Activities	01	9010
43430	Donation-Elem Outdoor Education	01	9010
43500	Donation-Special Activity GrK	01	9010
43510	Donation-Special Activity Gr1	01	9010
43520	Donation-Special Activity Gr2	01	9010
43530	Donation-Special Activity Gr3	01	9010
43540	Donation-Special Activity Gr4	01	9010
43550	Donation-Special Activity Gr5	01	9010
43590	Donation-Sp Activity Library	01	9010
43770	Donation-Elem New Technology Development	01	9010
43890	Donation-Elem Vocal Music	01	9010
43900	Donation-Elem Instrumental Music	01	9010
Secondary School Level - 6-12 (Donations)			
47010	Donation-Sec Site General Ed	01	9010
47020	Donation-Secondary Book Room/Textbooks	01	9010
47030	Donation-Secondary School Art	01	9010
47040	Donation-Secondary Crafts	01	9010
47050	Donation-Secondary Photography	01	9010
47060	Donation-Secondary English	01	9010
47070	Donation-Secondary Drama	01	9010
47080	Donation-Secondary Journalism/Publications	01	9010
47090	Donation-Secondary Foreign/World Language	01	9010
47100	Donation-Secondary Health Class Instruction	01	9010
47110	Donation-Secondary Interdisciplinary Study	01	9010
47120	Donation-Secondary Mathematics	01	9010
47130	Donation-Secondary Instrumental Musc	01	9010
47140	Donation-Secondary Humanities	01	9010
47150	Donation-Secondary AVID	01	9010
47160	Donation-Secondary Computer Education	01	9010
47170	Donation-Secondary Communication	01	9010
47180	Donation-Secondary Site Special Ed	01	9010
47200	Donation-Secondary Physical Ed-General	01	9010
47230	Donation-Secondary Reading	01	9010
47250	Donation-Secondary IMC	01	9010
47260	Donation-Secondary Learng Oppotunty	01	9010
47300	Donation-Secondary Science	01	9010
47350	Donation-Secondary Social Study	01	9010

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
47400	Donation-Secondary Field Trip/Special Activities	01	9010
47410	Donation-Secondary Film Study	01	9010
47420	Donation-Secondary English as a Second Language	01	9010
47430	Donation-Secondary Fine Arts-Other	01	9010
47440	Donation-Secondary Opprtunity Class/PSAT Testing	01	9010
47450	Donation-Secondary JROTC	01	9010
47460	Donation-Secondary Special Activity Gr6	01	9010
47470	Donation-Secondary Special Activity Gr7	01	9010
47480	Donation-Secondary Special Activity Gr8	01	9010
47500	Donation-Secondary Special Activities Other	01	9010
47540	Donation-Secondary Special Activity	01	9010
47550	Donation-Secondary Career Center	01	9010
47600	Donation-Secondary Advisory/Learning	01	9010
47620	Donation-Secondary Dance	01	9010
47770	Donation-Secondary New Technology	01	9010
47890	Donation-Secondary Vocal Music	01	9010
47900	Donation-Secondary Trade/Industrial Occupations	01	9010
47910	Donation-Secondary Auto Shops	01	9010
47920	Donation-Secondary Engineering	01	9010
47930	Donation-Secondary Electronics Shop	01	9010
47940	Donation-Secondary Graphics	01	9010
47980	Donation-Secondary Wood Shop	01	9010
47990	Donation-Secondary Fine Art	01	9010
Continuation High School Level (Donations)			
48010	Donation-Alternative School General Ed	01	9010
48030	Donation-Alternative School Art	01	9010
48060	Donation-Alternative School English	01	9010
48080	Donation-Alternative School Journalism/Publications	01	9010
48120	Donation-Alternative School Mathematics	01	9010
48180	Donation-Alternative School Special Ed	01	9010
48300	Donation-Alternative School Science	01	9010
48350	Donation-Alternative School Social Study	01	9010
48410	Donation-Alternative School Driver Ed Class Instruction	01	9010
48440	Donation-Alternative School PSAT Testing	01	9010
48770	Donation-Alternative School New Technology Development	01	9010
48830	Donation-Alternative School Other Services	01	9010
48950	Donation-Alternative School JROTC	01	9010

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Support Services Programs			
General Support, District Administration			
50100	Board of Education	01	0000
50200	Superintendent	01	0000
50250	Internal Auditor	01	0000
50270	Operational Services	01	0000
50280	General Counsel	01	0000
50290	District Copy Machine Maintenance	01	0000
50300	Administrative Services	01	0000
50310	Risk Management	01	0000
50320	Budget & Fiscal Services	01	0000
50330	Technology & Information Services	01	0000
50340	Purchasing & Warehousing	01	0000
50360	Central Mailing & Switchboard	01	0000
50370	Print Shop	01	0000
50380	Integrated System Projects	01	0000
50400	Elementary Educational Site Support	01	0000
50410	Services for Section 504 Students	01	0000
50430	Secondary Educational Site Support	01	0000
50440	High School Support	01	0000
50450	Student Services	01	0000
50460	Medi-Cal Administration Activities (MAA)	01	0000
50470	Attendance Accounting	01	0000
50480	Certificated Involuntary Transfer & Other	01	0000
50500	Personnel Services	01	0000
50510	Substitutes for Union Business	01	0000
50520	Substitutes for District-Wide Work	01	0000
50530	Certificated Substitutes - Illness	01	0000
50540	Classified Substitutes and Extra Help	01	0000
50550	Certificated Recruitment	01	0000
50560	Classified Recruitment	01	0000
50570	Employee Assistance Program	01	0000
50580	Research & Evaluation	01	0000
50590	Certificated Layoff Substitutes	01	0000
50620	Certificated Early Retirement Stipends	01	0000
50630	Certificated Class Overage (MOU)	01	0000
50640	Excess IEP Hrs	01	0000
50710	Annual Management Workshop	01	0000
50720	Employee Training	01	0000
50730	Professional Growth (CSEA)	01	0000
50740	Professional Growth (Local I - Clerical)	01	0000
50750	Employee on Sick Leave or Difference Pay	01	0000
50770	Administrator Credential Program	01	0000
50800	General Counsel - Insurance	01	0000
50810	Employee Adaptive Needs (ADA)	01	0000
50820	Employee Benefit Services	01	0000
50840	CalPERS - Administrative Fee 0.5%	01	0000
50850	Warehouse Inventory Adjustment	01	0000

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
50860	Staff Development Pre-Service	01	0000
50880	Power School Business Plus	01	0000
50890	Wide-Area Network	01	0000
50900	Student Information System	01	0000
50990	Indirect Costs	01	0000
General Support, Maintenance			
51100	Maintenance Administration	01	8150
51440	Floor Refinish	01	8150
51480	Hazardous Material	01	8150
51500	Building Trades	01	8150
51600	General Maintenance	01	8150
51610	Painting (exterior)	01	8150
51700	Mechanical Trades	01	8150
51780	Solar Panels	01	8150
51820	Pool Chemicals	01	8150
51900	Window Replacement	01	8150
General Support, Custodial & Utilities			
52000	Operations Administration	01	0000
52600	Custodial Administration	01	0000
52700	Utilities	01	0000
52750	Telephones	01	0000
52890	District Equipment	01	0000
52900	Other Operating Expense	01	0000
General Support, Landscape			
53600	Landscape Work Section	01	0000
General Support, Capital Outlay			
55000	Capital Outlay Staffing	01	0000
55100	Energy-Related Projects	01	0000
55110	Energy Conservation/Recycling	01	0000

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Food Services Fund (Fund 46)			
61090	USDA Foods	13	5310
61100	Child Nutrition: School Programs	13	5310
61180	Child Nutrition: Child Care Food Program (CCFP)	13	5320
61200	Child Nutrition: Seamless Summer	13	5310
61260	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	13	5316
61270	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (13	5460
61280	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (EC)	13	5465
61340	NSLP National School Lunch Prog Equipment Assistance	13	5314
61350	Farm to School Planning Grant	13	5810
61360	Pandemic EBT Local Administrative Grant	13	5810
61900	Food Service Local Donations	13	9010
Measure A Operating Fund (Fund 12)			
62000	Measure A Operating - Undistributed	49	0000
62100	Capital Outlay & Facility Work	49	0000
62190	Furniture & Equipment	49	0000
Tosco Environmental Scholarship Fund (Fund 30)			
67000	Tosco Environmental Scholarship Fund - Undistributed	73	0000
Maintenance Building Fund (Fund 08)			
68500	Certification of Participation (COP)	21	9010

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Building Fund (Fund 10)			
71500	Measure J 2018, Series A	21	9010
71510	Measure J 2018, Series B	21	9010
Measure C Bond Construction Fund (Fund 16)			
76080	Measure C 2010 Series G	21	9010
Adult Education Fund (Fund 70)			
Unrestricted Programs			
79000	Adult Education - Undistributed	11	0000
79010	Administration	11	0000
79050	5% New Technology Funds	11	0000
79080	Lifelong Learning	11	0000
79100	Health & Safety	11	0000
79120	Parent Education	11	0000
79140	Adults with Disabilities	11	0000
79150	Career Technical Education	11	0000
79160	English as a Second Language	11	0000
79230	Adult Basic Education/ASE	11	0000
Restricted Programs			
79300	HEERF - CTE Students	11	5810
79301	HEERF - CTE CRF Relief	11	5810
79302	HEERF - CTE FIPSE Grant	11	5810
79340	WIOA Adult & Dislocated Workers	11	5810
79360	Student Body Donations	11	9010
79370	Adult Ed Data & Accountability	11	6392
79380	CalWORKS Adult Ed	11	6371
79470	Temporary Assistance to Needy Families (TANF) - FOCUS	11	5810
79480	231 Grant - AWD/ABE	11	3905
79490	231 Grant ABE (Adult Basic Education)	11	3905
79500	231 Grant - ESL	11	3905
79540	231 Grant - ASE/GED	11	3913
79580	VEA Perkins IIC	11	3555
79590	Pell Grant	11	5810
79650	English Language Civics Grant	11	3926
79660	S243 Integrated EL Civic & Training (IELCE/IET) Program Development	11	3926
79680	S231 EL Civics	11	3905
79690	AEBG Consortium Supplemental 2015-16 (AB104)	11	6391
79730	First-Five School Readiness	11	9010
79770	Contra Costa County Workforce Development	11	9010
79780	Chabot-Los Positas Community College District	11	9010
79790	Adult Ed Block Grant Program	11	6391
79820	Adult Ed Local Support	11	9010
79870	Workforce Investment Act (WIA) From Other Agencies - One Stops (adult)	11	9010
79910	"On Track" Support Services	11	9010
79920	Booster Donations (formerly "Life Skills Support")	11	9010
79930	Transition Options Programs (TOPS)	11	9010

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

79940	Ad Ed BG-Adults w/Disability	11	6391
79950	Ad Ed BG-Career Tech Ed	11	6391
79960	Ad Ed BG-ESL/Citizenship	11	6391
79970	Ad Ed BG-Adult Basic Ed/ASE	11	6391

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Eagle Peak Charter School Fund (Fund 80)			
80000	Eagle Peak Charter School Fund - Undistributed	09	0000
80500	Eagle Peak Day Care	09	0000
Developer Fee Fund (Fund 11)			
81000	Developer Fee Fund - Unrestricted	25	0000
81010	Developer Fee Fund - Restricted	25	9010
81320	Classrooms (new) A	25	0000
Pittsburg New School Construction Fund (Fund 21)			
82000	Pittsburg New School Construction Fund - Unrestricted	25	0000
82010	Pittsburg New School Construction Fund - Restricted	25	9010
State School Building Fund - Proposition 55 (Fund 33)			
83000	State School Building Fund - Proposition 55 - Undistributed	35	7710
State School Building Fund - Bay Point School (Fund 34)			
84000	State School Building Fund - Bay Point School - Undistributed	35	7710
Deferred Maintenance Fund (Fund 85)			
85200	Deferred Maintenance Unrestricted Undistributed	14	0000
State School Building Fund (Fund 35)			
86000	State School Building Fund - Undistributed	35	7710
88000	State School Facilities Program (SSFP)	35	7710

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

District Program	PROGRAM	SACS Fund	SACS Resource
Bond Interest & Redemption Fund (Fund 91)			
91000	Bond Interest & Redemption	52	0000
Bond Reserve Account (Fund 92)			
92180	Certificate of Participation (COP) 2018 Debt Service	52	0000
Measure C 2002 Debt Service Fund (Fund 95)			
95000	Measure C 2002 Debt Service Fund	51	0000
Measure C 2010 Debt Service Fund (Fund 96)			
96010	Measure C 2010 Debt Service Fund	51	0000
Measure J 2018 Debt Service Fund (Fund 97)			
97000	Measure J 2018 Debt Service Fund	51	0000

**Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR**

PROGRAM CODE AA-BBBB-CCCC-DDDD-EEEE-~~FFF~~-GGG-HHH-III

Capital Project
Program Components for Other Funds
(numerical order)

010 Capital outlay & facilities	040 Energy management	070 Re-key site
011 Conservation/Recycling	041 Fencing	071 Restrooms (new)
012 New complex/Building	042 Fire alarm/intercom/bells	072 Restrooms (renovation)
013	043	073 Roofing (replace)
014	044 Floor (refinish)	074 Roofing (repair)
015 Modernization	045 Floor covering	075 School (new)
016 Interim Housing	046 Gymnasium	076 Security system
017	047 Hardware	077 Sewer system
018 Technology Centers	048 Hazardous material	078 Shops building conversion
019 Furniture & Equipment	049 HVAC upgrade	079 Softball
020 Acoustical treatment	050 Irrigation	080 Storage area
021 ADA compliance	051 LAN equipment	081 Storm service
022 Awning	052 Landscaping	082
023 Ball walls (new)	053 Lighting (exterior)	083 Telephone equipment
024 Baseball infield	054 Lighting (interior)	084 Tennis Courts
025 Basketball (exterior)	055	085 Track
026	056	086 Turf
027 Bleachers (exterior)	057 Locker removal	087 Walls
028 Bleachers (gym)	058 Locker replacement	088 Walls (retractable)
029 Cabinets	059 Multi-use furniture & equipment	089 Wide-Area Network
030 Ceilings	060 Low-Voltage system	090 Windows
031 Classroom renovation	061 Painting (exterior)	091 Windows Coverings
032 Classrooms (new)	062 Painting (interior)	092
033	063 Paving (new)	093 Elevators
034 Concrete work	064 Paving (repair)	094
035 Covered walkways	065 Playground surface	095
036 Doors (exterior)	066 Playground structure	096 Fire damage
037 Doors (interior)	067 Plumbing upgrades	097
038 Drinking fountain	068 Pool renovation	098
039 Electrical service	069 Power, upgrade site	099

NOTE: Soft costs should be coded to the program code of the project.

Mt. Diablo Unified School District
 Chart of Accounts
 Location/Site Codes

LOCATION CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Site	Description	Abbrev.
District Wide		
500	District Wide	DIST
Charter Schools		
100	Rocketship Charter (Grade 1-5)	RCKT
101	Contra Costa School of Performing Arts / CSPA (Gr .4-12)	CSPA
125	Eagle Peak Montessori (Grade 1-8)	EAGL
323	Clayton Valley High (Grade 9-12)	CVHS
Elementary Schools		
112	Ayers Elementary	AYER
114	Bancroft Elementary	BANE
115	Bel Air Elementary	BELA
119	Cambridge Elementary	CAM
175	Delta View Elementary	DVE
125	Eagle Peak Montessori	EAGL
132	El Monte Elementary	ELMO
134	Fair Oaks Elementary	FAIR
140	Gregory Gardens Elementary	GGE
142	Hidden Valley Elementary	HVES
143	Highlands Elementary	HES
145	Holbrook Language Academy (Gr K-8)	HOLB
152	Meadow Homes Elementary	MHE
153	Monte Gardens Elementary	DBMG
154	Mt. Diablo Elementary	MDES
156	Mountain View Elementary	MVE
168	Pleasant Hill Elementary	PHE
174	Rio Vista Elementary	RIOV
176	Sequoia Elementary	SEQE
178	Shore Acres Elementary	SHOE
179	Silverwood Elementary	SWE
181	Strandwood Elementary	STR
182	Sun Terrace Elementary	SNTR
187	Valhalla Elementary	VES
188	Valle Verde Elementary	VVEL
191	Walnut Acres Elementary	WAE
192	Westwood Elementary	WEST
196	Woodside Elementary	WSE
197	Wren Avenue Elementary	WREN
198	Ygnacio Valley Elementary	YVE

Mt. Diablo Unified School District
Chart of Accounts
Location/Site Codes

LOCATION CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Site	Description	Abbrev.
Middle Schools		
222	Diablo View Middle	DVMS
231	El Dorado Middle	EDMS
235	Foothill Middle	FMS
238	<i>Glenbrook Middle (currently non-6-8)</i>	<i>GMS</i>
260	Oak Grove Middle	OGMS
267	Pine Hollow Middle	PHLW
271	Pleasant Hill Middle	PHMS
273	Riverview Middle	RVM
280	Sequoia Middle	SMS
289	Valley View Middle	VVMS
High Schools		
324	College Park High	CPHS
326	Concord High	CHS
355	Mt. Diablo High	MDHS
358	Northgate High	NHS
399	Ygnacio Valley High	YVHS
Alternative Schools		
401	Summer School TK-8	SMEM
402	Summer School 9-12	SMHS
405	Saturday School	SATD
409	Diablo Community Day School (closed 6/30/22)	DDAY
419	College Now	MCOL
470	Horizons: Center for Independent Study/Home Study	CIS
490	Home & Hospital	H&H
Continuation High Schools		
437	Gateway High (independent study as of 18-19)	GATW
441	Prospect High	PRSP
447	Summit High	SUMM
457	Crossroads High	CROS
459	Nueva Vista High (merged to Summit High)	NUEV
462	Olympic High	OLY

Mt. Diablo Unified School District
 Chart of Accounts
 Location/Site Codes

LOCATION CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Site	Description	Abbrev.
Department		
501	Superintendent	SUPT
502	Chief Business Officer	CBO
504	Instructional Support	EDIS
505	Special Education Services	SPEA
506	Human Resources Services	HR
507	General Counsel	GC
509	Food Services	FOOD
512	Fiscal Services	FISC
513	Elementary School Support	ASEL
514	Maintenance & Operations	M&O
515	Research & Evaluation	R&E
517	Student Services	STDN
518	Technology & Innovation Services	TIS
519	Secondary School Support	ASHS
521	Integrated Systems Project	SYSM
522	Special Projects	DDEV
523	Educational Technology	EDUT
524	IB (International Baccalaureate)	IB
525	Curriculum & Instruction	C&I
528	AVID (Advancement Via Individual Determination)	AVID
529	Credit Recovery (9-12)	CRRC
532	Enrollment Center	ENRL
533	School and Community Support	SLS
534	EL Services	ELSV
535	After-School Program	AFTR
536	Substitute Services (Aesop only)	
537	Compliance & Training	SSA
538	Equity	EQTY
539	Family Literacy	FMLT
544	Diablo View Gymnasium	DGYM
545	Foothill Gymnasium	FGYM
546	Science Center	SCI
547	Willow Creek Center	WLLW
548	Pleasant Hill Education Center	PHEC
551	Maintenance Building	MTC
552	Operations	M&O
553	Supply Warehouse	WARE
554	Transportation	BUS
555	Bond Measure (formerly "Measure C")	MSRC
556	Purchasing/Warehouse	P&W
559	Foods Warehouse	FDWH

Mt. Diablo Unified School District
 Chart of Accounts
 Location/Site Codes

LOCATION CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Site	Description	Abbrev.
Adult Education		
549	Loma Vista Center	LVAC
Other Sites		
550	Alves Ranch Property	ALVS
Food Services		
562	Central Kitchen (starting 7/01/2016)	KTCH
563	Summer School Food Program (starting 7/01/2016)	SUMF
Special Sites		
590	COVID-19	COVD
Private Schools		
602	Private School - DIS Services	DIS
651	Agapeland Christian Academy	AGAP
652	Berean Christian High School (9-12)	BERE
653	Carondelet High (9-12)	CARO
654	Christ the King Elementary (K-8)	CKNG
655	Calvary Christian (K-12)	CALV
656	New Hope Academy (K-12) - formerly Concord Christian	CCHR
657	Contra Costa Christian Schools (K-12)	CCCH
658	De La Salle High School of Concord (9-12)	DELA
659	Ygnacio Valley Christian (K-8)	YVC
660	King's Valley Christian School (K-8)	KVLV
661	LaCheim School	LACH
662	Wood Rose Academy (K-8)	WDRS
663	Pleasant Hill Junior Academy	PHJR
664	Queen of All Saints Elementary (K-8)	QUEE
665	Seven Hills, The (K-8)	7HIL
667	Spectrum Center	SPEC
668	Saint Agnes (K-8)	AGNE
669	St. Francis of Assisi School (K-8)	FRAN
670	Truth Tabernacle Christian School (K-12)	TABR
671	First Lutheran (K-8)	LUTH
672	Woodland Christian Schools (K-12)	WDLN
673	Christian Life Academy - Placer County (K-12)	LIFE
675	Calvary Temple Christian School (K-8)	CTC
676	Diablo Valley (K-12)	DVS
677	Hope Academy for Dyslexics	HAD
678	Pleasant Hill Adventist Academy (K-12)	PHAA
679	Seneca Family of Agencies, Olivera School (6-12)	SENC
680	NorthCreek Academy (K-8)	NCA
681	St. Catherine of Siena	SIEN
688	De La Salle Academy (5-8)	DEAC

Mt. Diablo Unified School District
Chart of Accounts
Location/Site Codes

LOCATION CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Site	Description	Abbrev.
Special Education		
701	Non Public School	NPS
702	Non Public Agencies	NPA
703	Families First - Residential	FAML
704	Workability	WORK
705	Special Education - Post-Secondary - Bridge	BRDG
706	Pre-Kindergarten - DIS Services	PKDS
707	Special Education -Head Start	HDST
708	Alliance In-House Mental Health	ALLI
709	Behavioral Academic Social Emotional Support (BASES)	BSES
713	Riverview In-House Mental Health	RVMN
718	Assessment Services	ASSE
723	Clayton Valley In-House Mental Health	CVMH
726	Concord High In-House Mental Health	CMH
728	Families First In-House Mental Health	FFMH
738	Glenbrook In-House Mental Health	GMH
748	Robert L. Shearer Preschool	RLSP
755	Mt. Diablo High In-House Mental Health	MDMH
761	Sunrise In-House Mental Health	SUNH
766	Sunrise Center	SUNC
777	Shadelands Center	SHD
785	Pleasant Hill In-House Mental Health	PHMH
Other		
825	Contra Costa County	CCC
827	Contra Costa County Fire Protection District	FIRE
828	Contra Costa County SELPA	SELP
830	Concord Diablo Federal Credit Union	CDFC
837	* Public Employees Union Local No. 1	PEU1
840	* Pleasant Hill Recreation and Park District	PHRC
842	* California State Schools	STAT
845	* Lindsay Museum	LIND
849	* Mt. Diablo Education Association	MDEA
864	City of Concord	CONC

Mt. Diablo Unified School District
 Chart of Accounts
 Manager Codes

MANAGER CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-IIII

Site / Department	Manager Code	Manager Abbrev.
	000	
Superintendent	001	SUPT
Chief Business Officer	002	CBO
Educational Services	004	EDIS
Pupil Services and Special Education	005	SPEA
Human Resources	006	HR
General Counsel	007	GC
Food Services	009	FOOD
Adult Education	010	ADED
Fiscal Services	012	FISC
Elementary School Support	013	ASEL
Maintenance & Operations	014	M&O
Research & Evaluation	015	R&E
Purchasing and Warehouse	016	P&W
Student Services	017	STDN
Technology & Innovation Services	018	TIS
Secondary School Support	019	ASHS
Integrated Systems Project	021	SYSM
Special Projects	022	DDEV
EL Services	534	ELSV
Compliance & Training	537	SSA
Transportation	554	BUS
Bond Measure	555	MSRC

Mt. Diablo Unified School District
 Chart of Accounts
 Manager Codes

MANAGER CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-IIII

Site / Department	Manager Code	Manager Abbrev.
Ayers Elementary	112	AYER
Bancroft Elementary	114	BANE
Bel Air Elementary	115	BELA
Cambridge Elementary	119	CAM
Delta View Elementary	175	DVE
Eagle Peak Montessori	125	EAGL
El Monte Elementary	132	ELMO
Fair Oaks Elementary	134	FAIR
Gregory Gardens Elementary	140	GGE
Hidden Valley Elementary	142	HVES
Highlands Elementary	143	HES
Holbrook Language Academy	145	HOLB
Meadow Homes Elementary	152	MHE
Monte Gardens Elementary	153	DBMG
Mt. Diablo Elementary	154	MDES
Mountain View Elementary	156	MVE
Pleasant Hill Elementary	168	PHE
Rio Vista Elementary	174	RIOV
Sequoia Elementary	176	SEQE
Shore Acres Elementary	178	SHOE
Silverwood Elementary	179	SWE
Strandwood Elementary	181	STR
Sun Terrace Elementary	182	SNTR
Valhalla Elementary	187	VES
Valle Verde Elementary	188	VVEL
Walnut Acres Elementary	191	WAE
Westwood Elementary	192	WEST
Woodside Elementary	196	WSE
Wren Avenue Elementary	197	WREN
Ygnacio Valley Elementary	198	YVE

Mt. Diablo Unified School District
 Chart of Accounts
 Manager Codes

MANAGER CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-IIII

Site / Department	Manager Code	Manager Abbrev.
Diablo View Middle	222	DVMS
El Dorado Middle	231	EDMS
Foothill Middle	235	FMS
Oak Grove Middle	260	OGMS
Pine Hollow Middle	267	PHLW
Pleasant Hill Middle School	271	PHMS
Riverview Middle	273	RVM
Sequoia Middle	280	SMS
Valley View Middle	289	VVMS
College Park High	324	CPHS
Concord High	326	CHS
Mt. Diablo High	355	MDHS
Northgate High	358	NHS
Ygnacio Valley High	399	YVHS
Prospect High	441	PRSP
Crossroads High	457	CROS
Olympic High	462	OLY
Center of Independent Study (CIS)	470	CIS
Sunrise Center	766	SUNC
Shadelands Center	777	SHD

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Certificated Personnel Salaries	SACS Object
Teachers' Salaries (Gen/SpEd/H&H/Distant-Learning Teachers)	1100
1100 Teachers' Salaries	1100
1150 Substitutes - Teachers	1100
1160 Supplemental Extra Comp - Teachers	1100
1180 Other Duty Stipends (Flat rate or contract amount, not hourly)	1100
1190 Adult Education Teachers	1100
1199 Post Retirement -Classroom Instruction	1100
 Certificated Pupil Support Salaries (Librarian, Social Worker, Psychologist, Counselor, Nurses, etc.)	
1200 Certificated Pupil Support Salaries	1200
1250 Substitutes - Certificated Pupil Support	1200
1260 Extra Compensation - Certificated Pupil Support	1200
1280 Certificated Pupil Support - Stipend	1200
1299 Post Retirement-Certificated Pupil Support	1200
 Certificated Supervisors' and Administrators' Salaries	
1300 Certificated Supervisors' and Administrators' Salaries	1300
1350 Substitutes - Certificated Supervisors & Administrators	1300
1360 Compensation for Extra Help	1300
1380 Supervisor/Administrator Certificated - Stipend	1300
1399 Post Retirement-Supervision of Instruction	1300
 Other Certificated Salaries	
1900 Other Certificated Salaries	1900
1950 Substitute - Other Certificated	1900
1960 Compensation for Extra Help	1900
1980 Other Certificated - Stipend	1900
1990 Other Certificated - Hourly	1900
1999 Retirees-Cert-Benefits Only	1900

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

SACS
Object

Classified Personnel Salaries

Instructional Assistants' Salaries

2100	Classified Instructional Salaries	2100
2110	Overtime Instructional Assistant	2100
2150	Substitutes - Instructional Assistant	2100
2160	Compensation for Extra Help	2100
2180	Classified Instructional - Stipend (i.e. Classified Coaches)	2100
2190	Afterschool Enrichment Specialists	2100

Classified Support Salaries (Campus Supv/IMA/Bus Drivers/Custodians/Food Svcs/M&O)

2200	Classified Support Salaries	2200
2210	Overtime - Classified Support Salaries	2200
2250	Substitutes - Classified Support	2200
2260	Compensation for Extra Help	2200
2280	Classified Support - Stipend	2200
2290	Bus Driver Trainees - Hourly	2200

Classified Supervisors' and Administrators' Salaries

2300	Classified Supervisors' and Administrators' Salaries	2300
2350	Substitutes - Classified Supervisors & Administrators	2300
2380	Classified Supervisors' and Administrators' Stipend	2300

Clerical, Technical, and Office Staff Salaries (Clerks, Programmers, Tech Support)

2400	Clerical, Technical, and Office Staff Salaries	2400
2410	Overtime Clerical - Office	2400
2450	Substitutes - Clerical, Technical & Office	2400
2460	Compensation for Extra Help	2400
2480	Clerical, Technical, and Office Staff - Stipend	2400

Other Classified Salaries (Noon Supv, Students Employed for Work Experience)

2900	Other Classified Salaries	2900
2910	Overtime - Other Classified	2900
2950	Substitutes - Other Classified Salaries	2900
2960	Compensation for Extra Help	2900
2980	Other Classified - Stipend	2900
2990	Other Classified - Hourly (Adult Ed & Interns ONLY)	2900

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Employee Benefits	SACS Object
State Teachers' Retirement System (3100-3199)	
3101 STRS - Certificated	3101
3102 STRS - All Other	3102
3151 STRS - Certificated - Hourly	3101
3152 STRS - Classified - Hourly	3102
Public Employees' Retirement System (3201-3299)	
3201 PERS - Certificated	3201
3202 PERS - Classified	3202
3251 PERS - Certificated - Hourly	3201
3252 PERS - Classified - Hourly	3202
Social Security and Health Insurance (3301-3399)	
3301 Social Security - Certificated	3301
3302 Social Security - Classified	3302
3321 Federal Medicare - Certificated	3301
3322 Federal Medicare - Classified	3302
3331 PARS - Certificated	3301
3332 PARS - Classified	3302
3351 Social Security - Certificated - Hourly	3301
3352 Social Security - Classified - Hourly	3302
3361 Federal Medicare - Certificated - Hourly	3301
3362 Federal Medicare - Classified - Hourly	3302
3371 Retirement In Lieu of Social Security - Certificated - Hourly	3301
3372 Retirement In Lieu of Social Security - Classified - Hourly	3302
Health and Welfare Benefits (3401-3499)	
3411 Health - Certificated	3401
3412 Health - Classified	3402
3421 Dental - Certificated	3401
3422 Dental - Classified	3402
3431 Vision Service Plan - Certificated	3401
3432 Vision Service Plan - Classified	3402
State Unemployment Insurance (3501-3599)	
3501 SUI - Certificated	3501
3502 SUI - Classified	3502
3511 SUI LEC - Certificated	3501
3512 SUI LEC - Classified	3502
3551 SUI - Certificated - Hourly	3501
3552 SUI - Classified - Hourly	3502
3561 SUI LEC - Certificated Hourly	3501
3562 SUI LEC - Classified Hourly	3502

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Employee Benefits	SACS Object
Workers' Compensation Insurance (3601-3699)	
3601 WCI - Certificated	3601
3602 WCI - Classified	3602
3651 WCI - Certificated - Hourly	3601
3652 WCI - Classified - Hourly	3602
Retiree Benefits (3701-3799)	
3701 Other Post Retiree Benefits (OPEB) - Certificated	3701
3702 Other Post Retiree Benefits (OPEB) - Classified	3702
3711 Retiree Health - Certificated	3701
3712 Retiree Health - Classified	3702
Other Benefits (3901-3999)	
3901 Other Benefits-Certificated	3901
3902 Other Benefits-Classified	3902
3951 Other Benefits - In Lieu Health - Certificated - Hourly	3901
3952 Other Benefits - In Lieu Health - Classified - Hourly	3902

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Books and Supplies	SACS Object
Textbooks	
4110 Textbooks	4100
Books Other than Textbooks	
4210 Books Other Than Textbooks	4200
Materials and Supplies	
4300 Materials, Equipment and Supplies up to \$499.99	4300
4303 Student Incentives (Special Ed Mental Health Program only)	4300
4315 Holding Account (no expenses)	4300
4320 Custodial Lamps	4300
4325 Materials Carryover (no expenses)	4300
4340 Warehouse Inventory Adjustment (only)	4300
4345 Damaged/Discarded Inventory	4300
4380 Vehicle Operating Supplies	4300
4385 Technology Materials, Equipment and Supplies up to \$499.99	4300
4391 Food/Meals for Employees (Non-Conference Reimbursement)	4300
4399 Write-Off Account (<i>Fiscal Services Use Only</i>)	4300
4400 Furniture & Equipment \$500-\$9,999 (Non-Capitalized)	4400
4425 Furniture & Equipment Carryover (no expenses)	4400
4445 Damaged/Lost Equipment Reimbursement	4400
4485 Technology Equipment \$500-\$9,999 (Non-Capitalized)	4400
4612 Fuel	4300
4613 Grease	4300
4614 Oil	4300
4615 Parts	4300
4616 Tires and Tubes	4300
4617 Vehicle Repair - Transportation	4300
4619 Other Transportation Supplies	4300
Food Supplies for Food Services Program	
4710 USDA Foods (name changed from "Food")	4700
4712 Snack	4700
4713 Dairy Products	4700
4714 Produce	4700
4715 Branded Food	4700
4716 Frozen/Dry - Sysco	4700
4789 Non-Program Food	4700
4790 Other Food Supplies	4700

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Services and other Operating Expenditures	SACS Object
Subagreements for Services	
5100 Subagreements for Services <i>(First \$25,000 in object 5800)</i>	5100
Travel and Conferences	
5210 Conferences	5200
5230 Business Mileage & Other Expenses	5200
Dues and Memberships	
5300 Dues and Memberships	5300
Insurance	
5449 Bond Insurance	5450
5450 Excess Liability Insurance	5450
5452 Property Insurance	5450
5453 Primary Liability Insurance	5450
5454 Crime Insurance	5450
Operations, Utilities and Housekeeping Services	
5510 Garbage	5500
5520 Natural Gas	5500
5530 Laundry/Dry Cleaning	5500
5540 Electricity	5500
5560 Pest Control	5500
5580 Water	5500
5590 Sewer Services	5500
5599 Reimbursement - Utilities	5500
Rentals, Leases, and Repairs	
5612 Buildings & Room Rent/Lease	5600
5613 Vehicle Rent/Lease	5600
5618 Equipment Rent/Lease	5600
5621 Portables Rent/Lease	5600
5623 Swimming Pools Rent/Lease	5600
5651 Buildings & Grounds Repair <i>(also used for improvements that cost less than \$25,000)</i>	5600
5652 Equipment Repairs	5600
5657 Vehicle Repair - Outside Contractor	5600

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Services and other Operating Expenditures	SACS Object
Direct Costs for Transfer of Services	
5711 Library Media Services - Transfer within fund	5710
5712 Print Shop - Transfer within fund	5710
5713 Transport Service - Transfer within fund	5710
5714 Vehicle Maintenance - Transfer within fund	5710
5715 Maintenance Work Orders - Transfer within fund	5710
5716 District Mail Service - Transfer within fund	5710
5717 Adult Ed. Training Services - Transfer within fund	5710
5719 Other Interprogram - Transfer within fund	5710
5720 Central Kitchen - Transfer within fund	5710
5721 After-School Snack - Transfer within fund	5710
5722 Adult Ed. Interprogram - Transfer within fund	5710
5723 Centralized Cost - Food Service - Transfer within fund	5710
Direct Costs for Interfund Services	
5750 Direct Support Costs - Interfund	5750
5751 Library Media Services - Interfund	5750
5752 Print Shop - Interfund	5750
5753 Transportation Service - Interfund	5750
5754 Vehicle Maintenance - Interfund	5750
5755 Maintenance Work Orders - Interfund	5750
5756 District Mail Service - Interfund	5750
5757 Adult Ed. Training Service - Interfund	5750
5759 Other Interfund Transfers	5750
5760 Central Kitchen Interfund Transfer - Catering by Food Services	5750
5761 After-School Snack Transfer - Interfund	5750
5762 Adult Ed. Interprogram Transfer - Interfund	5750
Professional/Consulting Services and Operating Expenditures	
5800 Independent Services Contracts	5800
5802 Security Services	5800
5805 Tuition	5800
5806 Student Scholarship	5800
5807 Officials	5800
5808 Tournament Fees	5800
5810 Advertising	5800
5820 Interest Expense	5800
5821 Service Charges	5800
5822 Late Fee / Penalty Charges	5800
5825 Operating Expenses Carryover	5800
5829 Laundry - Food Services	5800
5830 Audit Expense	5800
5834 Operating Certification Fee	5800
5835 Medical Examination	5800

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Services and other Operating Expenditures	SACS Object
5840 Election Expense	5800
5841 Unused Site Assessment	5800
5843 Internet-Based Publications & Materials (items provided in paper in the past	5800
5850 Legal Expense	5800
5851 Board Settlement	5800
5860 Student Testing - Outside Agcy	5800
5868 Deductible Liability Loss	5800
5870 Western Association of Schools/Colleges	5800
5871 Contracted Transportation - Parents	5800
5878 Contracted Transportation	5800
5880 Nonpublic Schools/Agencies	5800
5885 Software License/Maintenance Agreement	5800
5890 Other Operating Expense	5800
5891 Food/Meals for Employees (Catering Services)	5800
5892 Architect Fees - Repair	5800
5893 Courier Service - Food Services	5800
5894 Fingerprinting Services	5800
5895 Field Trip Admissions / Outdoor Ed Contracts	5800
5896 Administrative Costs (In Lieu of Indirect Costs)	5800
5898 Bad Debt (<i>Fiscal Services Use Only</i>)	5800
Communications	
5965 Postage	5900
5971 Telephone - AT&T	5900
5973 Telephone - Other	5900
5974 Cellular Phones (Monthly charges only)	5900
5980 Pagers	5900
5998 Internet Service	5900

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III
Capital OutlaySACS
Object**Capital Outlay - Land**

Use only with Function 58 Org Keys (for improvements over \$25,000)

6110	Purchase of Land/Site	6100
6120	Appraisals of Land/Sites	6100
6125	Improvement of Sites Carryover	6100
6130	Escrow Costs of Land/Sites	6100
6140	Surveys of Land/Site	6100
6150	Land (Site) Support Costs	6100
6155	Relocation Assistance of Land/Site	6100
6160	Other Costs Associated with Land (Site) Acquisition	6100

Capital Outlay - Land Improvements

Use only with Function 58 Org Keys (for improvements over \$25,000)

6170	Land Improvements (Site Construction)	6170
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Capital Outlay - Buildings and Improvements of Buildings

Use only with Function 58 Org Keys (for improvements over \$25,000)

6205	Holding (for Budgets only)	6200
6210	Architect/Engineer - Original Contract	6200
6218	CDE Plan Check Fees	6200
6220	DSA Plan Check Fees	6200
6225	Buildings & Building Improvement Carryover	6200
6230	Electrical Engineer	6200
6231	Communication Equipment (i.e. wireless cable, etc.)	6200
6235	Technology Consultant	6200
6240	Special Consultants	6200
6250	Bid Costs	6200
6270	Building Contractor	6200
6272	Construction Management	6200
6275	Construction for "Growth Space"	6200
6276	Interim Housing	6200
6277	Portable Purchase	6200
6278	Specialty Contractor	6200
6280	Construction Testing	6200
6290	Inspection	6200

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Capital Outlay	SACS Object
Books & Media for New School Libraries or Major Expansion of School Libraries	
6310 Books & Media-New/Major Expantion Schl Libraries Only	6300
New Furniture or Equipment (use for items over \$10,000)	
6425 Equipment Carryover	6400
6441 Transportation Buses	6400
6442 Transportation Equipment - Other	6400
6475 Administrative Equipment - Food Services	6400
6485 Technology Equipment - New	6400
6490 Furniture or Equipment - New	6400
6496 Other Vehicles - New	6400
Furniture or Equipment Replacement (use for items over \$10,000)	
6541 Transportation Buses - Replace	6500
6542 Transportation Equip - Other - Replace	6500
6575 Admin. Equipment Replace - Food Services	6500
6585 Technology Equipment Replace	6500
6590 Furniture or Equipment Replace	6500
6596 Other Vehicles - Replace	6500

Note: Equipment purchased with federal funds should be coded to the 6000 object code series if it costs \$5,000 or more.

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

Other Outgo	SACS Object
Tuition (only with Function 62 (9200))	
7130 Tuition - State Special School	7130
7141 Other Tuition, Excess Costs, and/or Deficit Payment to Districts or Charter S	7141
7142 Other Tuition, Excess Costs, and/or Deficit Payment to County Office	7142
7143 Other Tuition, Excess Costs, and/or Deficit Payment to JPAs	7143
Interagency Transfers Out (only with Function 62 (9200))	
7211 Transfer of Pass-Thru Revenue to Districts or Charter Schools	7211
7212 Transfer of Pass-Thru Revenue to County Offices	7212
7222 Transfer of Apportionment to County Office of Ed.	7222
7281 All Other Transfers to Districts or Charter Schools	7281
7282 All Other Transfers to County Offices	7282
7299 All Other Transfers Out to All Others (not District, Charter, COE, or JPAs)	7299
Transfer of Indirect Costs (only with Function 64 (7210))	
7310 Transfers of Indirect Cost - General Fund	7310
7311 Transfers of Indirect Cost Adjust - General Fund	7310
7325 Transfers of Indirect Cost - Carryover	7310
7350 Transfers of Indirect Cost - Interfund	7350
Debt Service (only with Function 61 (9100))	
7432 State School Building Repayment	7432
7433 Bond Redemption - Principal	7433
7434 Bond Interest & Other Service Charges	7434
7435 Repayment of State School Building Fund Aid—Proceeds from Bonds	7435
7436 Payments to Original District for Acquisition of Property	7436
7438 Debt Service - Interest	7438
7439 Debt Service - Principal	7439
Interfund Transfers Out (only with Function 63 (9300))	
7616 Interfund Trnsfr - From General Fund to Cafeteria Fund	7616
7619 Other Authorized Interfund Transfers Out	7619
All Other Financing Uses (only with Function 61 (9100))	
7699 All Other Financing Sources	7699

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

REVENUES AND OTHER FINANCING SOURCES	SACS Object
Revenue - LCFF Sources & Principal Apportionment	
8011 LCFF State Aid—Current Year	8011
8012 Education Protection Account State Aid—Current Year	8012
8019 LCFF/Revenue Limit State Aid—Prior Years	8019
Tax Relief Subventions	
8021 Homeowners Exemptions	8021
8022 Timber Yield Tax	8022
8029 Other Subventions - In-Lieu Taxes	8029
County and District Taxes	
8041 Secured Roll Taxes	8041
8042 Unsecured Roll Taxes	8042
8043 Prior Year's Taxes	8043
8044 Supplemental Taxes	8044
8045 Education Revenue Augmentation Fund (ERAF)	8045
8047 Community Redevelopment Funds	8047
8048 Penalty & Interest from Delinquent Taxes	8048
Miscellaneous Funds	
8082 Miscellaneous Funds - Other In-Lieu Taxes	8082
8089 Miscellaneous Funds - Non Non-LCFF (50 % Adjustment)	8089
LCFF Transfers	
8091 LCFF Transfers—Current Year	8091
8096 Transfers to Charter Schools in Lieu of Property Taxes (Effective 2007–08)	8096
8099 LCFF/Revenue Limit Transfers—Prior Years	8099

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

REVENUES AND OTHER FINANCING SOURCES	SACS Object
Federal Revenue	
8181 Special Ed. - Entitlement per UDC	8181
8182 Special Ed. - Discretionary Grants	8182
8201 Donated Food Commodities	8221
8220 Child Nutrition - Federal - Breakfast	8220
8221 Child Nutrition - Federal - Lunch	8220
8222 Child Nutrition - Federal ENBP (Especially Needy Breakfast Program)	8220
8223 Child Nutrition - Federal - Snacks	8220
8224 Child Nutrition - Federal - Supper Program	8220
8285 Interagency Contracts between LEA's	8285
8287 Pass-Thru Revenue from Federal Sources	8287
8290 All Other Federal Revenue	8290
Other State Revenue	
8311 Other State Apportionment - Current Year	8311
8319 Other State Apportionment - Prior Years	8319
8520 Child Nutrition - State - Breakfast	8520
8521 Child Nutrition - State - Lunch	8520
8522 Child Nutrition - State - Supplemental Grant	8520
8550 Mandated Cost Reimbursements	8550
8560 State Lottery Revenue	8560
8571 Voted Indebtedness - Homeowner's Exemption	8571
8572 Voted Indebtedness - Other Subventions/In-Lieu Taxes	8572
8587 Pass-Through Revenues from State Sources	8587
8590 All Other State Revenue	8590

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

REVENUES AND OTHER FINANCING SOURCES	SACS Object
Other Local Revenue - County and District Taxes	
8611 Voted Indebtedness Levies - Secured Roll	8611
8612 Voted Indebtedness Levies -Unsecured Roll	8612
8613 Voted Indebtedness Levies - Prior Year Taxes	8613
8614 Voted Indebtedness Levies - Supplemental Taxes	8614
8621 Parcel Taxes	8621
8625 Community Redevelopment Funds Not Subject to LCFF Deduction	8625
Other Local Revenue - Sales	
8631 Sale of Equipment & Supplies	8631
8632 Sale of Publications	8632
8634 Food Services Sales	8634
8635 Daily Sale-Sale Tax (J200 8634)	8634
8650 Rentals and Leases	8650
8660 Interest - County Pool Interest Earnings	8660
8661 Interest - Prior-Year Adjustment	8660
8663 Interest - LAIF	8660
8664 Interest - Premium	8660
8665 Interest - Other	8660
8668 Interest - Trustee	8660
Other Local Revenue - Fees and Contracts	
8671 Adult Education Fees	8671
8672 Fees for Nonresident Students	8672
8675 Home to School Transportation Fees	8675
8677 Interagency Services Between LEAs	8677
8681 Mitigation/Developer Fees	8681
8689 All Other Fees and Contracts	8699
Other Local Revenue	
8691 Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691
8697 Pass-through Revenue from Local Sources	8697
8698 Other Transportation Fees	8699
8699 All Other Local Income	8699
8700 Food Services Catering	8699
8701 Donations Under \$5,000	8699
8702 Donations \$5,000 and Over	8699
8703 Employee Costs Reimbursement	8699
8704 Athletics-Gate Receipts	8699
8710 Tuition	8710

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

REVENUES AND OTHER FINANCING SOURCES	SACS Object
Interagency Transfers In	
8781 All Other Transfers from Districts or Charter Schools	8781
8799 Transfers in from Other Agencies	8799
Other Financing Sources	
8914 To General Fund from Bond Interest&Redemption Fund	8914
8916 Food Services Support from General Fund	8916
8919 Other Interfund Transfers In	8919
8951 Proceeds from Sales of Bonds	8951
8953 Proceeds from Sale/Lease Purchase of Land and Buildings	8953
8971 Proceeds from Certificates of Participation (COP)	8971
8972 Proceeds from Capital Leases	8972
8979 All Other Financing Sources	8979
8980 Contributions from Unrestricted Revenues	8980
8990 Contributions from Restricted Revenue	8990

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

BALANCE SHEET	SACS Object
Current Assets	
9110 Cash in County Treasury	9110
9120 Cash in Banks - Checking	9120
9121 Cash in Banks - Savings	9120
9130 Revolving Cash Fund	9130
9135 Cash with a Fiscal Agent/Trustee	9135
9140 Cash Collections Awaiting Deposit	9140
9141 Cash Collections Awaiting Deposit - Food Services Change Fund	9140
9150 Investments	9150
9200 Accounts Receivable - Invoices	9200
9201 AR - Workers Compensation	9200
9202 AR - Payroll Overpayment	9200
9203 AR - Note Receivable	9200
9204 AR - Journal Entries	9200
9205 AR - Reclassified from Cash	9200
9206 AR - Meals Reimbursement	9200
9208 AR - COBRA Federal Reimbursement	9200
9290 Due from Grantor Governments	9290
Other Current Assets	
9310 Due from Other Funds	9310
9315 Stores Purchases - Foods	9320
9316 Stores Issues - Food	9320
9317 Stores - Government Food Adjustment	9320
9318 Stores - Ending Inventory	9320
9319 Stores -Reimburse -Credit Acct	9320
9320 Stores	9320
9321 Stores Adjustments	9320
9330 Prepaid Expenses	9330
9331 Stores Purchases - Bread	9320
9332 Stores Issues - Bread	9320
9333 Stores Purchases - Snack	9320
9334 Stores Issues - Snack	9320
9335 Stores Purchases - Dairy Products	9320
9336 Stores Issues - Dairy Products	9320
9337 Stores Purchases - Produce	9320
9338 Stores Issues - Produce	9320
9339 Stores Purchases - Branded Food	9320
9340 Stores Issues - Branded Food	9320
9341 Stores Purchases - Frozen/Dry - Sysco	9320
9342 Stores Issues - Frozen/Dry - Sysco	9320
9343 Stores Purchases - Frozen/Dry - Other	9320
9344 Stores Issues - Frozen/Dry - Other	9320

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

BALANCE SHEET

9345 Other Current Assets - Advance on Taxes

SACS
Object
9340

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

BALANCE SHEET	SACS Object
Capital Assets (Not used in governmental funds)	
9410 Land	9410
9420 Land Improvements	9420
9430 Buildings	9430
9435 Accumulated Depreciation - Buildings	9435
9440 Equipment	9440
9445 Accumulated Depreciation-Equip	9445
9450 Work in Progress	9450
Accounts Payable (Current Liabilities)	
9500 Accounts Payable	9500
9501 Sales and Use Tax	9500
9502 Accounts Payable for Payroll	9500
9503 Accounts Payable Accrual	9500
9504 Prepaid Invoices (Accounts Receivable use only)	9500
9505 Accounts Payable Reclassified from Cash	9500
9506 Due to School Treasuries	9500
9507 District Contribution - Pacificare	9500
9508 Security Deposit (Refundable)	9500
9509 Uncollected Receivables	9500
9510 District Contribution - Dental	9500
9511 District Contribution - CalPERS	9500
9512 District Contribution - Vision	9500
9513 Charge to District - PERS Recapture	9500
9514 District Contribution - Insurance	9500
9520 District STRS Contribution	9500
9521 District PERS Contribution	9500
9522 District PARS Contribution	9500
9523 District Social Security Contribution	9500
9524 District Medicare Contribution	9500
9525 District State Unemployment Insurance Contribution	9500
9526 District Workers' Comp. Contribution	9500
9527 District State UI Local Experience	9500
9529 District Post Retirement Benefits	9500
9530 Employee STRS	9500
9531 Employee PERS	9500
9532 Employee PARS	9500
9533 Employee Social Security	9500
9534 Employee Medicare	9500
9535 Employee State Disability Insurance	9500
9536 Employee Federal Withholding	9500
9537 Employee State Withholding	9500
9538 Employee Insurance	9500

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

BALANCE SHEET	SACS Object
9539 Employee Self-Paid Benefits	9500
9540 Employee Credit Unions	9500
9541 Employee Dependent Care	9500
9542 Employee Pre-Tax Dollars	9500
9543 Employee Post-Tax Dollars	9500
9544 Employee TSA	9500
9545 July-August Health Benefit Payment	9500
9546 Employee Attachments (see 9563 & 9564)	9500
9547 Employee Contribution - Vision	9500
9548 Employee Contribution - Dental	9500
9549 Employee Contribution - CalPERS	9500
9550 Employee CSEA Dues	9500
9551 Employee Local I M&O Dues	9500
9552 Employee Local I Clerical Dues	9500
9553 Employee MDEA Dues	9500
9554 Employee DMA/MDSPA Dues	9500
9555 Employee Other Dues	9500
9559 Charity in Lieu of Dues	9500
9560 Employee MDUSD Reimbursement	9500
9561 Employee Benefits Advance by District	9500
9562 Employee MDUSD Reimbursement of Taxes	9500
9563 Employee Attachments-Certificated	9500
9564 Employee Attachments-Classified	9500
9567 Employee TSA/457 Accounts	9500
9568 Employee Credit Unions	9500
9569 Other Voluntary Deductions	9500
9570 Default Clearing Account	9500
9571 Employee Dependent Care 125 Plan	9500
9572 Employee Reimbursements 125 Plan	9500
9573 Discovery Benefits Commuter Transportation Reimb-PreTax	9500
9580 Accrued Salaries	9500
9581 American Fidelity Income Protection	9500
9582 American Fidelity Insurances Pre/Post	9500
9583 Other Employee Income Protection Insurance	9500
9584 Other Employee Insurance Pre/Post	9500
9585 Public Employee Insurance	9500
9590 Due to Other Governments	9590
9610 Due to Other Funds	9610
9620 Due to Student Groups/Other Agencies	9620
9640 Current Loans	9640
9641 Current Loans - Interest Payable	9640
9650 Unearned Revenue	9650

Mt. Diablo Unified School District
Chart of Accounts

OBJECT CODE AA-BBBB-CCCC-DDDD-EEEE-FFF-GGG-HHH-III

BALANCE SHEET	SACS Object
Long-Term Liabilities (Not used in governmental funds)	
9661 General Obligation Bond Payable	9661
9662 State School Building Loan Payable	9662
9664 Other Post-Employment Benefits	9664
9665 Compensated Absences Payable	9665
9666 COP Payable	9666
9667 Capital Leases Payable	9667
9668 Lease Revenue Bonds Payable	9668
9669 Other General Long-Term Debt	9669
Reserves and Fund Balances	
9711 Nonspendable Revolving Cash	9711
9712 Nonspendable Stores	9712
9713 Nonspendable Prepaid Items	9713
9719 All Other Nonspendable Assets	9719
9720 Encumbrances	9720
9740 Restricted Balance	9740
9741 Assigned (Instructional Materials: Lottery)	9740
9770 Assigned (Economic Uncertainties)	9770
9779 Assigned (Student Information System)	9780
9780 Assigned (Trust Fund)	9780
9781 Assigned (Energy Support Funds)	9780
9782 Assigned (New School)	9780
9783 Assigned (New Gym)	9780
9784 Assigned (Salary Increase)	9780
9785 Assigned (One-Time Funding)	9780
9786 Assigned (Mandated Cost Audit)	9780
9787 Assigned (Site Carryover)	9780
9788 Assigned (Lottery Funds)	9780
9789 Reserve for Economic Uncertainties	9780
9790 Unassigned/Unappropriated Fund Balance	9790
9791 Beginning Fund Balance	9791
9792 Clear Beginning Balance to 9790	9791
9793 Audit Adjustments	9793
9795 Other Restatements	9795
Control Accounts (These accounts are not reported to CDE.) - Income and Expenditures	
9840 Revenue	9840
9850 Expenditures	9850

Mt. Diablo Unified School District
Chart of Accounts
PROGRAM CODES/CCTR

Cost Center Group
NUUPCD GLS8

01GENRAL	General Purpose Programs
02SUPPL	Supplemental Programs
03CATGRL	Categorical Programs
04CUSTDL	Custodial
05MAINT	Maintenance
06MEAS A	Measure A
07GENRAL	General Fund
07STAFF	Special Ed. Staffing
08M&OBLD	Maintenance Building Fund
09INSRNC	Self-Insurance Fund
10BLDG	Building Programs
11DEVFEE	Developer Fees
12OPERAT	Operations
15CONSTN	Construction
21PITSCH	Pittsburg New School Fund
30TOSCO	Tosco Environmental Scholarshp
35STSCHL	State School Building Fund
36LEROY	LeRoy Green (SB1795)
46FOODS	Food Services Fund
70ADULT	Adult Education Fund
80EAGLE	Eagle Peak Charter School Fund
85DFMAIN	Deferred Maintenance Fund

Goal x Function

*Special Ed, Cont. School, Alt. School, Career Tech
needs to use specific Goal Code instead of 0000*

1110-1000 (used to be 10) Instruction. Includes 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. 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 or any type (readers, teaching machines, etc.) who 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 departments' 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 39, 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 10, Instruction, where they can be identified directly with the classroom. Instructional functions may not be used in capital project funds.

57xx-1110 (used to be 11) Special Education Instruction. Specialized instruction provided to special education students with individualized education programs (IEPs). This function measures the cost of those personnel who work directly with the students to teach them.

57xx-1120 (used to be 16) Special Education, Resource Specialist Instruction. Salaries, supplies, and other costs to provide instruction and services for those students whose needs have been identified in an 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.

0000-2100 (used to be 36) Supervision of Instruction. Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students use this function. These activities include curriculum development, techniques of instruction, understanding of child development, staff training, and so forth. This function includes both staff members with supervisory duties as well as staff members 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.

0000-2420 (used to be 37) Instructional Library, Media, and Technology. 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 nonprinted sensory materials. Instructional technology costs

Goal x Function

*Special Ed, Cont. School, Alt. School, Career Tech
needs to use specific Goal Code instead of 0000*

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.

- 0000-2490 (used be 38) Other Instructional Resources.** Other activities that provide students the resources to achieve the appropriate student learning outcomes. Parent participation and involvement activities are charged to this function.
- 0000-2700 (used to be 39) School Administration.** 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 operation 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 LEA. 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.
- 0000-3110 (used to be 40) Guidance and Counseling Services.** 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.
- 0000-3120 (used to be 41) Psychological Services.** 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.
- 0000-3130 (used to be 42) Attendance and Social Work Services.** 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.
- 0000-3140 (used to be 43) Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
- 0000-3150 (used to be 44) Speech Pathology and Audiology Services.** Activities that identify, asses, and treat children with speech, hearing, and language impairments.

Goal x Function

*Special Ed, Cont. School, Alt. School, Career Tech
needs to use specific Goal Code instead of 0000*

0000-3160 (used to be 45) Pupil Testing Services. 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.

0000-3600 (used to be 46) Pupil Transportation. Activities concerned with conveying students to and from school. 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.

0000-3700 (used to be 47) Food Services. Activities concerned with providing food to students and staff in a school. 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 **exclude** food purchases for meetings or workshops or to instruct students on food preparation.

0000-3900 (used to be 48) Other Pupil Services. Other support services to students not classified elsewhere in the Function 40's.

1110-4000 (used to be 49) Ancillary Services. School-sponsored activities during or after the school day that are not essential to the delivery of services in Function 10's, 30's, or 40's. 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. This includes school-sponsored co-curricular activities and school-sponsored athletics.

8100-5000 (used to be 50) Community Services. 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 mothers, and so on. This function is also used for scholarship payments.

0000-6000 (used to be 51) Enterprise. 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 47 because costs are financed in large part through federal and state revenues. This function is used when a school or district is selling goods or services to outside organizations. For example, the district provides computer services to other districts on a fee basis.

Goal x Function

*Special Ed, Cont. School, Alt. School, Career Tech
needs to use specific Goal Code instead of 0000*

- 0000-7100 (used to be 52) Board and Superintendent.** Activities concerned with establishing and administering a policy for operating the district.
- 0000-7200 (used to be 53) Other General Administration.** Activities other than Function 52, Board and 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 10, Instruction, for pupil insurance; Function 46, Transportation, for insurance on buses.
- 0000-7700 (used to be 54) Data Processing Services.** 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 **exclude** stand-alone or networked computers used by a specific functional area, instructional computer networks and instructional technology coordinator.
- 0000-8110 (used to be 55) Goal should be 8100 for SACS Fund 21, 25, 35, 49, and 51) Maintenance.** Activities involved with repairing, restoring, or renovating school property, including grounds, buildings, site improvements, building fixtures, and service systems.
- 0000-8200 (used to be 56) Operations.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting, and ventilation systems, trash collection, caring for grounds, and other housekeeping activities that are repeated on a daily, weekly, monthly, or seasonal basis.
- 0000-8300 (used to be 57) Security.** Activities concerned with maintaining order and safety in school buildings, on the 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.
- 0000-8500 (used to be 58) Facilities Acquisition and Construction.** Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings, and additions to buildings, initially installing or extending service systems and other build-in equipment, and improving sites.

Goal x Function

*Special Ed, Cont. School, Alt. School, Career Tech
needs to use specific Goal Code instead of 0000*

0000-8700 (used to be 59) Facilities Rents and Leases. This function is for costs of facility operating leases or rented facilities. This does not include capital lease payments.

0000-7210 (used to be 64) Indirect Costs. Indirect costs are district-wide expenditures for general management activities that are not readily identifiable with a particular program but necessary for the overall operation of the district (e.g., accounting, payroll, personnel management, purchasing, centralized data processing). Indirect costs represent an allocation of these district administrative costs to educational programs on a percentage basis. The actual indirect cost rate for each year is computed according to a formula provided by the State. Indirect costs will be charged on your *actual* non-5100 and non-6000 object expenditures.

0000-7120 (used to be 66) Negotiations. This function is for costs of activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

Commonly Used Object Code Descriptions

4110 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 appear in some other form (for instance, Internet-based) and may consist of textbooks, technology-based materials, and other educational materials, such as manipulatives (*Education Code* Section 60010[h]).

4210 Books and Other 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 nurse's office, in the district business office, or in the cafeteria would be coded to Function 43, Health Services; Function 53, Other General Administration; or Function 47, Food Services, respectively. Function 10, 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 4210. However, expenditures for library books to stock a new school library or for material expansion are recorded in Object 6310, Books and Media for New School Libraries or Major Expansion of School Libraries.

Consumable materials other than those directly related to adopted curricula (Object 4110) have a limited shelf life of less than one year. Materials such as periodicals, magazines, workbooks, drill books, exercise pads, and the like are recorded in Object 4300, Materials and Supplies.

4300 Materials and Supplies. Record expenditures for consumable materials and supplies and non-consumable items that do not meet the District's inventory threshold to be used by students, teachers, and other District personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 4300 are those used in services and auxiliary programs, such as food service supplies; custodial supplies; gardening and maintenance supplies; supplies for operations; transportation supplies, including gasoline; supplies for repair and upkeep of equipment or buildings and grounds; and medical and office supplies.

Expenditures for rentals of materials are coded to Object 5600's, Rentals, Leases, Repairs, and Noncapitalized Improvements.

Incidental materials and supplies included in payments to outside vendors for repair and maintenance services are coded to Object 5600's, Rentals, Leases, Repairs, and Noncapitalized Improvements.

4400 Noncapitalized 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 less than the District's capitalization threshold (\$10,000, (\$5,000 for Federal funds)) but greater than the District's inventory threshold (\$500).

5100 Subagreements for Services. Record expenditures for subagreements and subawards pursuant to certain contracts, subcontracts, and subgrants. Subagreements for Services are indicated when a part or all of an instructional or support activity for which the District is responsible

Commonly Used Object Code Descriptions

is conducted by a third party rather than by the District. The District's responsibility for the activity may originate from any grant, award, or entitlement, including general purpose entitlements.

5210 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). Included in this object are fees paid for those individuals to attend conferences or training classes. Expenditures for employee conferences charged to this object should follow the goal and function of the employee.

Expenditures for conferences sponsored by the District are not coded to this object but are coded to the appropriate object for specific services purchased, such as Object 4391 for food, Object 5891 for caterers, Object 5612 for room rentals, and Object 2400's for staff time to prepare for the conference, in combination with Function 36, In-house Instructional Staff Development, or Function 53, Staff Development.

5300 Dues and Memberships. Record the fee for District membership 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.

56xx Rentals, Leases, Repairs, and Non-capitalized Improvements. Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs.

Rental of facilities is normally charged to Function 59, Facilities Rents and Leases. The temporary rental of facilities incidental to a particular activity, such as the hourly or daily rental of a hall for a staff development workshop or the rental of an auditorium for a school graduation, is charged to the function of the benefiting activity.

5800 Professional/Consulting Services. Record 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 fee 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.

May record up to \$25,000 for each individual subagreement as defined in Object 5100, Subagreements for Services. This is optional. The \$25,000 limit applies each year throughout the duration of the subagreement. The remainder of the subagreement must be recorded in Object 5100. *Note:* Expenditures to nonpublic, nonsectarian schools for the education of children with exceptional needs should be charged to Object 5100, Subagreements for Services. 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.

Commonly Used Object Code Descriptions

xx85 Technology Related Purchases. Record expenditures that are commonly considered “technologies”. The examples are: software applications, computer, laptop, docking station, Chromebook, Smartboard, monitor, webcam, mouse, keyboard, TV monitors, 3-D printer, and etc. When you purchase an entire set of desktop computer, a monitor, Microsoft office applications, and etc., the entire purchase should be coded to the same one code such as 4485, including the e-waste fees.

Please note the following items should not be coded to xx85: printers, facsimiles, scanners, a sound system, PA systems, ELMO projectors, charging carts, power strips, and etc.

Guide to Salary Object Codes

Certificated Salaries (1000-1990)

- 11XX Teachers' Salaries
- 12XX Certificated Pupil Support Salaries (Librarians, Nurses, Social Services, etc.)
- 13XX Certificated Supervisors' and Administrators' Salaries
- 19XX Other Certificated Salaries

Classified Salaries (2000-2990)

- 21XX Instructional Assistants' Salaries
- 22XX Classified Support Salaries (M&O, Custodial and Food Services) *Never function 10*
- 23XX Classified Managers' and Administrators' Salaries
- 24XX Clerical, Technical, and Office Staff Salaries
- 29XX Other Classified Salaries

Hourly Categories (last two digits of salary object codes)

- XX00 Position Salary (A timesheet should never be coded to xx00)
- 2X10 Overtime (Time worked over 8 hours/day - *Classified Support/Clerical are only ones eligible for overtime*)
- XX50 Substitute Leave and Other
- XX60 Extra Comp. (Time worked over work day not overtime - *Additional pay for Certificated Teachers/Classified Support/Clerical*)
- XX90 Other Hourly (Noon Supervisors, Adult Education Teachers and Afterschool Teachers)
- XX99 Retirees (Do not use 1999)

3XXX object codes are never keyed in as a pay code, they are system generated!
A timesheet should not be coded to an object ending in 00, unless it is filling in for a vacant position

Program 2220 is usually with Goal 1110 & Function 4000
 Athletics (Prog 3500's) are always with Goal 1110 & Function 4000
 Special Ed are usually has Goal 5xxx Function 1110, never Function 1000

Custodians are always coded to Function 8200 (operations)

Classified staff are never coded to an object code 1000's
 Certificated staff are never coded to an object code 2000's

Mt. Diablo Unified School District
Chart of Accounts

Legend for Benefits Codes

Benefit object code composition

First Digit	Second Digit	Third Digit	Fourth Digit
3	1	1	1
	2	2	2
	3	3	
	4	4	
	5	5	
	6	6	
		7	

First digit will always be "3", indicating it is a benefit.

Second digit indicates the category grouping required by SACS:

1 = STRS

2 = PERS

3 = Soc/Medicare/Alternative

4 = Health & Welfare Benefits

5 = SUI

6 = Workers' Comp.

Third digit indicates regular or hourly employee, or reimbursement:

1-4 = Regular employee

5-7 = Hourly employee

Fourth digit indicates certificated or classified employee:

1 = Certificated

2 = Classified

Examples:

	Short Description	Long Description
3311	Soc Sec - Certif	Social Security - Certificated
3312	Soc Sec - Classf	Social Security - Classified
3321	Medicare- Certif	Fed Medicare - Certificated
3322	Medicare- Classf	Fed Medicare - Classified
3331	RetinLieu-Certif	Ret In Lieu Soc Sec -Certific
3332	RetinLieu-Classf	Ret In Lieu Soc Sec -Classif
3351	SocSec-Cert-Hrly	Soc Sec - Certificated - Hrly
3352	SocSec-Clsf-Hrly	Soc Sec - Classified - Hrly
3361	Medicr-Cert-Hrly	Fed Medicare-Certificated-Hrly
3362	Medicr-Clsf-Hrly	Fed Medicare- Classified -Hrly
3371	RetinLieu-Cer-Hr	Ret In Lieu Soc Sec-Certif-Hrl
3372	RetinLieu-Cls-Hr	Ret In Lieu Soc Sec-Classf-Hrl
3381	Medicr-Reim-Cert	Reimburse -Fed Medicare -Certf
3382	Medicr-Reim-Clsf	Reimburse -Fed Medicare -Clsf

Mt. Diablo Unified School District
Chart of Accounts

Function x Salary Object Codes
(from SACS 2020 Validation Table)

	SACS Function Code	Former Function Code	Salary Object Codes								
Instructional	1000	10	11xx				21xx				29xx
SDC	1110	11-15	11xx				21xx				29xx
RS	1120	16-20	11xx				21xx				29xx
SUP	1130	21-25	11xx				21xx				29xx
Othr	1190	31-35	11xx				21xx				29xx
Spv Inst	2100	36	11xx		13xx	19xx			23xx	24xx	29xx
Inst Lib	2420	37		12xx	13xx	19xx		22xx	23xx	24xx	29xx
Othr Res	2490	38		12xx	13xx	19xx		22xx	23xx	24xx	29xx
Schl Adm	2700	39			13xx	19xx			23xx	24xx	29xx
Counsel	3110	40		12xx	13xx	19xx		22xx		24xx	29xx
Psych	3120	41		12xx	13xx	19xx		22xx		24xx	29xx
Attend	3130	42		12xx	13xx	19xx		22xx		24xx	29xx
Health	3140	43		12xx	13xx	19xx		22xx		24xx	29xx
Audio	3150	44		12xx	13xx	19xx		22xx		24xx	29xx
Testing	3160	45		12xx	13xx	19xx		22xx		24xx	29xx
Transport	3600	46			13xx			22xx	23xx	24xx	
Food	3700	47			13xx			22xx	23xx	24xx	29xx
Other Pupil	3900	48		12xx	13xx	19xx		22xx	23xx	24xx	29xx
Ancillary	4000	49	11xx	12xx	13xx	19xx	21xx	22xx	23xx	24xx	29xx
Comm Svc	5000	50	11xx	12xx	13xx	19xx	21xx	22xx	23xx	24xx	29xx
Enterprise	6000	51	11xx	12xx	13xx	19xx	21xx	22xx	23xx	24xx	29xx
Board	7100	52	11xx		13xx	19xx	21xx	22xx	23xx	24xx	29xx
Gen Adm	7200	53			13xx	19xx		22xx	23xx	24xx	29xx
TIS	7700	54			13xx			22xx	23xx	24xx	29xx
Maint	8100	55			13xx			22xx	23xx	24xx	29xx
Maint	8110	55			13xx			22xx	23xx	24xx	29xx
Operations	8200	56			13xx			22xx	23xx	24xx	29xx
Security	8300	57			13xx			22xx	23xx	24xx	29xx
Facilities	8500	58			13xx			22xx	23xx	24xx	29xx

1100 - Teachers' salaries

1200 - Certificated Pupil Support Salaries (including social work specialists, psychs, librarians, nurses, audiologists)

1300 - Certificated Supervisors' and Administrators' Salaries (including principals and curriculum specialists)

1900 - Other Certificated Salaries (including PAR, assessment, and post-retirement)

2100 - Instructional Assistants' Salaries (including classified coaches)

2200 - Classified Support Salaries (Campus Supervision, Transportation, Maintenance, Food Services)

2300 - Classified Supervisors' and Administrators' Salaries (including directors and Board members)

2400 - Clerical, Technical, and Office Staff Salaries

2900 - Other Classified Salaries (including noon supervision, and classified activity supervision)

Mt. Diablo Unified School District
Chart of Accounts

Guide to Common Salary Code Combinations

* Goal needs to be adjusted based on the group of pupils served. For example, teachers, the principal, the office manager, and etc. at Olympic will use Goal 3200 instead of 1110 or 0000.

<u>Certificated Salaries</u>	Goal *	Function	Object
Athletic Director	0000	2100	13xx
Counselor	0000	3110	12xx
Nurse - School	0000	3140	12xx
Principal	0000	2700	13xx
Psychologist	0000	3120	12xx
Social Work Specialist	0000	3130	12xx
Teacher Library Media	0000	2420	12xx
Teachers (Gen Ed)	1110	1000	11xx
Teachers (Gen Ed) - CIS (Ind. Study)	3300	1000	11xx
Teachers (Gen Ed) - Cont/Alt Ed	3200	1000	11xx
Teachers (Gen Ed) - Crossroads	3100	1000	11xx
Teachers (Gen Ed) - CTE	3800	1000	11xx
Teachers (Sp Ed) - Preschools	5730	1110	11xx
Teachers (Sp Ed) - Resource	5760	1120	11xx
Teachers (Sp Ed) - SDC	5760	1110	11xx
TOSA (Teacher Coach/Specialist)	0000	2100	13xx

Classified Salaries

Campus Supervisor	0000	8300	22xx
Community School Coordinator	0000	3900	29xx
Community Service Asst	0000	2490	22xx
Custodian	0000	8200	22xx
Early Childhood Attendant	0000	3130	22xx
Health Assistant	0000	3140	22xx
IMA (Instructional Media Asst)	0000	2420	24xx
Instructional Asst (Gen Ed)	1110	1000	21xx
Instructional Asst (Sp Ed)	5xxx	1110	21xx
Noon Supervisor	1110	1000	29xx
Office Manager/Secretary - School	0000	2700	24xx
Psych Intern	0000	3120	22xx
Site Tech	0000	2420	24xx
Special Ed Asst	5760	1110	21xx
Special Ed Asst - Resource	5760	1120	21xx

MDUSD SCHOOL BUDGETS AT A GLANCE

Resource Code	0000	0930 (SACS Resc 0000)	3010	6266
Program Code	0301-0399 0701-0799 0801-0899	0930/ 0931	3070 Title I 3068 Parent Involvement 3069 Extended Learning	3807
Program	Elem, Middle & High Base Programs	LCFF Supplemental (0930) LCFF Positions (0931)	Title I	Educator Effectiveness
Contact with questions	Elem / Secondary Office	Jennifer Sachs	Christina Filios	Jennifer Sachs
Description	Most flexible funding. Can be used for any purpose that supports elementary, middle and high school program. Used for site based support.	Supplemental funds to support unduplicated students (EL, foster youth (FY), low income (LI)) and students with special needs (Sped).	Supplemental funds to support students from low income families. Funds can also be used to support English learners, foster/homeless youth, and special education students. Funding must be used according to federal Title I mandates.	Educator Effectiveness Block Grant funds may be used to support professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. Must be fully spent by 6/30/2026. Annual report due by 9/30 each year disaggregating how the funds were used and how many staff members participated.
Allowable uses	<ul style="list-style-type: none"> *Support for site based programs at all levels *Support for specific grade levels and/or departments 	<p>*Activities & items must be included in Single Plan</p> <ul style="list-style-type: none"> *Supplemental positions *Supplemental programs *Supplemental materials *Focus on <i>direct support</i> for under served students (EL, FY, LI, Sped) 	<p>*Activities & items must be included in Single Plan</p> <ul style="list-style-type: none"> *Supplemental positions *Supplemental programs *Supplemental materials *Training of staff teaching core, including arts & humanities. *PD related to assessment, high leverage instructional strategies, and meeting the needs of underserved students. 	<ul style="list-style-type: none"> *Coaching and mentoring of staff serving in an instructional setting *Practices and strategies that reengage pupils and lead to accelerated learning and create a positive school climate *Strategies to implement social-emotional learning, trauma-informed practices and effective language acquisition programs for English learners, and improve inclusive practices * Instruction to support implementation of Ethnic Studies grades 7-12 * Strategies and instruction on early childhood education or development
Not Allowable	<ul style="list-style-type: none"> *Unallowable items under SACs regulations (i.e. flowers, decorations, gift cards, personal items, and other gifts of public funds) 	<ul style="list-style-type: none"> *No base program expenses *Unallowable items under SACs regulations (i.e. flowers, decorations, giftcards, personal items, and other gifts of public funds) 	<ul style="list-style-type: none"> *No food (exception- light refreshments for parent meetings) *Facility improvements (i.e. painting) *No base program expenses *Expenses over \$5,000 without prior approval from CDE. *Unallowable items under SACs regulations (i.e. flowers, decorations, giftcards, personal items, clothing, and other gifts of public funds) 	<ul style="list-style-type: none"> *Funds may not be used as bonuses or extra pay for attending professional development under EC Section 41480. *Funds shall supplement and not supplant funding already provided by grant recipients for similar purposes.
Specific examples of expenses	<ul style="list-style-type: none"> *Materials & supplies to run base program at school *Office supplies *Base program equipment *Field trips *Incentives for students *Light refreshments for staff meetings 	<ul style="list-style-type: none"> *Supplemental positions (i.e. noon supervisors, intervention teachers, bilingual assistants, parent liasons, reading teachers) *Supplemental programs (i.e. tutoring, summer school, after school programs, GATE or acceleration program, STEM programs) *Supplemental materials (i.e. novels, supplemental texts, whiteboards, notebooks, manipulatives) *Technology & equipment *Staff training & professional development *Incentives (non-monetary rewards of nominal value- plaques, books, pencils, etc.) *Items for homeless or foster youth (i.e. backpacks, notebooks, uniforms, etc.) *Fingerprinting for parents *Conference expenses *Field trips *Light refreshments for parent meetings (with agenda and sign-in) *Childcare for parent meetings *Family nights 	<ul style="list-style-type: none"> *Supplemental positions (i.e. intervention teachers, parent liasons, reading teachers) *Supplemental programs (i.e. tutoring, summer school, STEM programs, home visits) *Supplemental materials (i.e. novels, supplemental texts, whiteboards, notebooks, manipulatives) *Technology & equipment (Expenses over \$5,000 with prior approval from CDE.) *Staff training & professional development *Incentives (non-monetary rewards of nominal value- plaques, book, pencils, etc.) *Items for homeless or foster youth (i.e. backpacks, notebooks, books, uniforms, etc.) *Fingerprinting for parents *Conference expenses *Field trips *Childcare for parent meetings *Family nights 	<ul style="list-style-type: none"> *Coursework which would allow existing staff to become credentialed or fully credentialed for their assignment *Staff training & professional development *Coaches or mentors, mentor training, including stipends for mentor teachers *Conference expenses (registration, travel, lodging, food)