Mt. Diablo Unified School District
Fiscal Services

Chart of Accounts

(v. 2026.10)

Mt. Diablo Unified School District

Fiscal Services

Chart of Accounts

This is the Mt. Diablo Unified School District (MDUSD) Chart of Accounts. The Chart of Accounts represents a portion of the District's account (budget) codes. Updates will be made as needed, and the version date on the cover indicates the most current version.

Any changes made from the previous version will be highlighted in yellow for easy identification.

Mt. Diablo Unified School District

Fiscal Services

Chart of Accounts

Table of Contents

Overview	1
Fund Codes	6
Resource Codes	8
Goal Codes	13
Function Codes	14
Program Codes	16
Project Codes	36
Site / Location Codes	37
Manager Codes	42
Object Codes	44
Appendix A - Cost Center Group	63
Appendix B - Goal x Function	64
Appendix C - Guide to Salary Object Codes	71
Appendix D - Legend for Salary Benefit Code	72
Appendix F - Function x Salary Object Codes	73
Appendix G - Guide to Common Salary Codes	74

SACS Budget Code - 32 Digit Structure

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

A. **Fund* -** This two-digit code established 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-division. Administrators / Managers can view multiple programs together under their budget oversight.

F. **Project -** Thai 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.

***** Fields required by the State.

Standardized Account Code Structure (SACS)

FUND*	RESOURCE*	GOAL*	FUNCTION*	PROGRAM	PROJECT	LOCATION	MANAGER	OBJECT*
AA	BBBB	CCCC	DDDD	EEEEE	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 serviced?
FUNCTION*	DDDD	What is the activity the funds are used for?
PROGRAM	EEEEE	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*	I I I I	What are you paying for?

***** Fields required by the State

Mt. Diablo Unified School District

Fiscal Services

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 goals.*

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 (EEEEE - FFF) - *The program (-Project) is a locally defined field that allows the District to further account separately for activities funded with revenue 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 Service, Instructional Support (site administration exp)
30000 - 39999	Restricted Programs (per funding agency specifications)
40000 - 49999	Support Services Programs, Pupil Services (support services)
50000 - 59999	General Support, District Administration
6000 - 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 Education 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 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.*

First digit of site code	*Type of site*
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 Administrator
1xx	Elementary School Principals
2xx	Middle School Principals
3xx	High School Principals
4xx	Alternative / Continuation High Principals
55x	Transportation, Measure C Administrators

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

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	REVENUE AND OTHER FINANCING USES
8000 - 8099	LCFF Source
8100 - 8299	Federal Revenue
8300 - 8599	Other State Revenue
8600 - 8799	Other Local Revenue
8900 - 8999	Other Financing Source
9000 - 9999	BALANCE SHEET

FUND CODE

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

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

SACS fund...	Corresponds with district fund(s)...
1 General Fund	1 General Fund 5 Proceeds from TRANS (A Series)
8 Student Activity Special Revenue Fund	22 Student Activity Fund
9 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	8 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 (Debt Service for Measure A)*	91 Bond Interest & Redemption Fund* 92 Bond Reserve Account*
73 Foundation Private-Purpose Trust Fund	30 Tosco Environmental Scholarship Fund

* Mello Roos Funds

FUND CODE

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

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

SACS Fund	County Fund		Programs
1	1	General Fund	0000-5999
13	46	Food Services Fund	6100-6199
49	12	Measure A Operating Fund	6200-6299
1	3	Note Repayment - TRAN (A Series)	6300-6399
~~1~~	~~4~~	~~Note Repayment - TRAN (B Series)~~	~~6400-6499~~
1	5	Proceeds from TRAN (A Series)	6500-6599
~~1~~	~~6~~	~~Proceeds from TRAN (B Series)~~	~~6600-6699~~
73	30	Tosco Environmental Scholarship Fund	6700-6799
21	8	Maintenance Building Fund (COPs)	6800-6899
8	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
9	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

RESOURSE CODE

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

Resc Code	U/F	Resouce Descriptions	Corresponding	
			Fund Code	Prog. Code
0000	F	Unrestricted	various	0000 - 5999
0917	F	Targeted Instruction Improvement	01	9170
0926	F	LCFF K-3 Augmentation	01	9260
0927	F	LCFF 9-12 Augmentation	01	9270
0928	F	LCFF HTS Transportation	01	9280
0929	F	LCFF SpEd Transportation	01	9290
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 Parternership 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

RESOURSE CODE

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

Resc Code	U/F	Resouce Descriptions	Corresponding	
			Fund Code	Prog. Code
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
3228	U	21st Century Community Learning Centers (CCLC): ESSER III Summer Learning Program	01	32280
3305	U	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	01	30150
3306	U	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School ISPs	01	30160
3307	U	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services	01	30170
3308	U	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	01	30180
3309	U	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services	01	30190
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
3312	U	Special Ed: SD-CEIS 611 LocAsst	01	31410
3315	U	Special Ed: IDEA Preschool Grants, Part B, Sec 619	01	31230
3318	U	Special Ed: SD-CEIS 619 Preschool	01	31420
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

RESOURSE CODE

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

Resc Code	U/F	Resouce Descriptions	Corresponding	
			Fund Code	Prog. Code
4035	U	ESSA: Title II, Part A, Supporting Effective Instruction	01	31710, 31750
4124	U	ESSA: Title IV, Part B, 21st Century Community Learning Centers	01	31550
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
5466	F	Supply Chain Assistance (SCA) Funds	13	61210
5467		Child Nutrition Local Food for School	13	61290
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	30340
5640		Med-Cal Billing	01	30900
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
6019	F	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	01	30110
6053	U	California Universal Prekinder Planning Grants	01	33530
6054	U	California Universal Prekinder EETDG	01	33540
6211	F	Literacy Coaches and Reading Specialists Grant	01	38310
6230	F	California Clean Energy Jobs Act	01, 09	37020
6266	F	Educator Effectiveness Block Grant (AB130)	01, 09	38070

RESOURSE CODE

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

Resc Code	U/F	Resouce Descriptions	Corresponding	
			Fund Code	Prog. Code
6271	F	CA National Board Certified Teacher Incentive Program AB130	01	34710
6300	F	Lottery General Purpose Instructional Material	01	37340
6331	F	CA Community Schools Partnership Program (CCSPP) - Planning Grant	01	33310
6332	F	CA Community Schools Partnership Program (CCSPP): Implementation Grant	01	33300
6371	F	CalWORKs for ROCP or Adult Eduction	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
6515	U	Special Ed: Infant Discretionary Funds, Early Ed Individuals with Exceptional Needs (Infant Program)	01	31250
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
6770		Arts, Music in Schools (AMS)	01	33770
7032		Kitchen Infrastructure AB181	01	33320
7033		School Food Best Practives App	13	33330
7220	U	Partnership Academies Program	01	various
7311	F	Classified School Employee Professional Development Block Grant	01	33730

RESOURSE CODE

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

Resc Code	U/F	Resouce Descriptions	Corresponding	
			Fund Code	Prog. Code
7339	F	College & Career Pathway	01	33390
7366	U	Supplementary Programs: Foster Youth Services Coordinating Program	01	34352
7388	F	SB 117 COVID-19 LEA Response Funds.	01	33200
7399	F	LCFF Equity Multiplier	01	33990
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
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
7710	F	State School Facilities Projects: Prop 51 incl Charter Schools and Career Technical Education (OPSC)	35	various
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 - EEEEE - FFF - GGG - HHH - IIII

The four-digit Goal Code identifies the student population or program receiving the service, such as regular education, special education, vocational education, and other programs.

Goals are generally asociated with instructional programs, community services, and / or child care servcies. Instructional Goals are numbered from 0001 through 7999, while non-instructional goals are gererally in the 9000 series.

Expenditures that cannot be directly assigned to a specifiec goal are coded to Goal 0000. Goal 0000 is also used for undistributed servcies.

CODE	GOAL DESCRIPTION
0000	Undistributed
	Instructional Goals - 0001 through 7999
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
	Non Instructional Goals - 8000 through 9999
8100	Community Services
8500	Child Care and Development

FUNCTION CODE

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

The four-digit Function Code identifies the activities or services performed to accomplish the identified goal. Function Codes categorize expenditures by the type of service or activity, such as instruction, instruction-related services, pupil services, community services, general administration, and facilities services.

Every account must have an identified Function Code; zeros cannot be used for this field.

Function Codes 7100 through 7800 are used by Central Office sites.

CODE	FUNCTION DESCRIPTION	WAGES FOR POSITION (with object code)
	Schools and Central Office Use	
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)	

FUNCTION CODE

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

The four-digit Function Code identifies the activities or services performed to accomplish the identified goal. Function Codes categorize expenditures by the type of service or activity, such as instruction, instruction-related services, pupil services, community services, general administration, and facilities services.

Every account must have an identified Function Code; zeros cannot be used for this field.

Function Codes 7100 through 7800 are used by Central Office sites.

CODE	FUNCTION DESCRIPTION	WAGES FOR POSITION (with object code)
	Central Office Site Use Only - 7100 through 7700	
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), Sec. 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)	

PROGRAM CODE - 0000

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

The Program Code identifies the specific program or educational activity associated with the expenditure. It provides additional detail about the program being funded within the identified Goal and Function.

The Program Code helps identify the specific instructional, support, or other program area to which an expenditure belongs. This code works together with the Goal and Function Codes to provide a complete description of the purpose of the expenditure.

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	General Education Programs - All Levels, District Wide		
00000	Control - Not Applicable	01	0000
00010	Districtwide Education	01	0000
00130	Districtwide Instrumental Music	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
03430	Elementary School Outdoor Education	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
03880	Elementary FTE Stipend (MDEA Contract, Appx B)	01	0000

PROGRAM CODE - 0000

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

District Program	PROGRAM DESCRIPTION	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
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
07120	Secondary School Mathematics	01	0000
07130	Secondary School Instrumental Music	01	0000
07150	Secondary School AVID	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
07300	Secondary School Science	01	0000
07350	Secondary School Social Studies	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
07460	Field Trip/Special Activity - 6th Grade	01	0000
07540	Secondary School Special Activities	01	0000
07550	Secondary School Career Center	01	0000
07610	Secondary School WASC Review High School	01	0000
07620	Secondary School Dance	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
07910	Secondary School Auto Shop	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

PROGRAM CODE - 0000

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

District Program	PROGRAM DESCRIPTION	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
08120	Continuation High Mathematics	01	0000
08180	Continuation High School Site Special Ed. Dept.	01	0000
08300	Continuation High Science	01	0000
08350	Continuation High Social Studies	01	0000
08610	Continuation High WASC Review	01	0000
08790	Continuation High Department Chair Stipend (MDEA Contract, Appx B)	01	0000
	State Budget Arc 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)

PROGRAM CODE - 1000

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

District Program	PROGRAM DESCRIPTION	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
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
16670	Independent Education Evaluation	01	6500
16800	Inter-SELPA Services	01	6500

PROGRAM CODE - 1000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Special Education Staffing		
17000	Special Day Class	01	6500
18170	DIS Home & Hospital Staffing	01	6500
	Mental Health		
19460	Mental Health-Related Services	01	6546
19470	Sp Ed Early Intervention Preschool Grant	01	6547
19480	Childen and Youth Behavioral Health Initiative (CYBHI)-Trauma Information Program	01	7810
19490	Childen and Youth Behavioral Health Initiative (CYBHI)-Capacity Grant	01	9010
19500	Childen and Youth Behavioral Health Initiative (CYBHI)-Fee Schedule	01	9010
19510	Childen and Youth Behavioral Health Initiative (CYBHI)-Bridge Grant	01	7810
	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

PROGRAM CODE (2000)

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

District Program	PROGRAM DESCRIPTION	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
	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
	School Administration		
22200	Activity Supervision - After-School Events	01	0000
22250	School Site Extra Comp	01	0000
22400	Campus Beautification	01	0000
	Other Outgo		
	All Other Outgo		
26010	Surcharge - Self-Paid Benefits	01	0000
26150	Theft & Vandalism	01	0000
26160	Liability Claims	01	0000
26170	Safety	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

PROGRAM CODE - 3000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Special Projects		
	Federal Programs		
30110	ARRA, Title I Part A - SSPDD Block Grant	01	3011
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
30340	ARP Homeless Children and Youth II (ARP HCY II)	01	5634
30630	Title I - Parent Education Family Literacy (title updated)	01	3010
30640	Title I - Assistance to Schools	01	3010
30660	Title I - Choice & Supplemental Education Services (SES)	01	3010
30680	Title I - Parent Involvement	01	3010
30700	Title I - Part A	01	3010
30900	Medi-Cal - General	01	5640
30910	Medi-Cal - Administration	01	5640
30920	Medi-Cal - Psychologists	01	5640
30930	Medi-Cal - Healthy Start	01	5640
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
31250	Special Ed. Part B Regional Services	01	6515
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
31560	21st Century Community Learn RFA Supplemental	01	4124
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
31910	We Can Work - Department of Rehabilitation (DOR)	01	5810
31920	Charting My Path for Future Success - American Institues for Research	01	5810
31970	Title III Immigrant	01	4201
32010	VEA Title II - Part C	01	3550
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	3215
32160	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	01	3216
32170	Expanded Learning Opportunities (ELO) Grant GEER II	01	3217
32180	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	01	3218

PROGRAM CODE - 3000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
32190	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	01	3219
32250	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	01	3225
32280	ESSER III – 21st Century Community Learning Centers (CCLC) Summer Learning Program	01	3228
32450	Early Head Start - Crossroads	01	5245
32451	Early Head Start Supplemental Funding	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
	State Programs		
33170	STRS On-Behalf Pension Contributions	01	7690
33200	SB117 COVID-19 Response Funds	01	7388
33300	California Community Schools Partnership Program (CCSPP) Implementation Grant	01	6332
33310	CA Community Schools Partnership Program (CCSPP) - Planning Grant	01	6331
33320	Kitchen Infrastructure AB 181	01	7032
33330	School Food Best Practices (SFBP) - App	13	7033
33370	Middle College & Early College	01	7339
33390	College and Career Pathway	01	7339
33530	California Universal Prekkindergarten Planning Grants	01	6053
33540	California Universal Prekindergarten – Early Education Teacher Development Grant (EETDG)	01	6054
33620	Arts, Music, and Instructional Materials Discretionary Block Grant	01	6762
33730	Classified School Employee Professional Development Black Grant	01	7311
33770	Arts and Music in Schoold (AMS)	01	6770
33771	Arts and Music in Schoold (AMS)	01	6770
33772	Arts and Music in Schoold (AMS)	01	6770
33773	Arts and Music in Schoold (AMS)	01	6770
33880	K12 Strong Workforce Program (SWP)-State (Internship-Summer Bridge)	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
33889	K12 Strong Workforce Program (SWP)-LEOS Equitable Access	01	6388
33890	K12 Strong Workforce Program (SWP)-Transportation Pathway	01	6388
33891	K12 Strong Workforce Program (SWP)-Equitable Access Alternative Education	01	6388
33894	K12 Strong Workforce Program (SWP)-Hospitality	01	6388
33896	K12 Strong Workforce Program (SWP)-CTE Innovators	01	6388
33898	K12 Strong Workforce Program (SWP)-Pathway for All	01	6388
33990	LCFF Equity Multiplier	01	7399
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
34352	Foster Youth Services Coordinating Program	01	7366
34710	CA National Board Certified Teacher Incentive Program AB130 (Pass-through)	01	6271

PROGRAM CODE - 3000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Athletics Programs		
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
35250	Flag Football, Girls	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
	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 Therarpy / Speech Therapy	01	9010
36008	Medi-Cal - Transportation	01	9010
36009	Education for Homeless Children and Youth (EHCY)	01	9010
36110	CalHOPE Student Support / Social-Emotional Learning mini-grant	01	9010
36140	Redevelopment Funds - Secondary Capital Outlay	01	9010
36150	Capital Outlay Project for Adult Education	01	9010
36170	Mervyn L. Brenner Foundation Grant	01	9010

PROGRAM CODE - 3000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
36190	School Site Fundraiser	01	9010
36200	Special Education Donations	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
36310	College Park High Track Renovation Program	01	9010
36330	School Security Equipment	01	9010
36351	California Department of Education (CDE) Leadership Development Institute	01	9010
36360	Robotic Donations	01	9010
36370	Teacher of the Year	01	9010
36400	Music Program Grants	01	9010
36410	School Linked Services Donations	01	9010
36420	Marquee Fund	01	9010
36441	Teacher Residency Capacity Grant	01	9010
36450	Lesher Foundation Grant	01	9010
36451	Witkin Foundation Grant - Private Foundation	01	9010
36452	McCoy Donation	01	9010
36453	Chase Memorial Scholarship	01	9010
36500	Foundation of Texas	01	9010
36520	School Site Donations	01	9010
36560	Contra Costa After-School 4 All Initiative (A4A)	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 (previously Walnut Creek Wellness Challenge)	01	9010
36660	Community Development Block Grant (CDBG)	01	9010
36690	Mental Health Collaborative Medi-Cal Program	01	9010
36720	Bristol Meyer's Squibb	01	9010
36730	Step to Respect Program	01	9010
36760	Tesoro Safety Grant	01	9010
36780	District Sports Facilities	01	9010
36790	Benefit America - Forfeited Funds	01	9010
36810	Bay Area Air Quality Management District (BAAQMD)	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

PROGRAM CODE - 3000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	State Programs		
37030	Career Pathways Alliance – Careers Supplemental in Education, 2023–2034.	01	7220
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
37890	Partnership Academy-ACME 2021-22	01	6385
37960	Career Technical Education Incentive Grant (CTEIG)	01	6387
37961	Career Technical Education Incentive Grant (CTEIG) Carryover	01	6387
37970	Partnership Academy-Medical & BioTech 2020-21	01	6385
37980	Partnership Academy-Medical & BioTech 2021-22	01	6385
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 Healthe (CDPH) - COVID-19 Testing	01	7810
38140	Ethnic Studies Block Grant	01	7810
38150	California Department of Social Serivces (CDSS) - CalNEW	01	7810
38260	Special Ed Workability-State	01	6520
38310	Literacy Coaches and Reading Specialists Grant Program (LCRS)	01	6211
38351	Foster Youth Services: Educational Surrogate Pilot	01	7366
38352	Foster Youth Services: Educational Surrogate Pilot	01	9010
38370	Partnership Academy 22-23	01	7220
38380	Partnership Academy 2021-22	01	7220
38430	Improving Systems of Academic and Behavioral Supports (ISABS) Grant	01	7810
38431	Early Literacy Support Block Grant	01	7810
38432	Prop 98 Literacy Screening K-2	01	7810
38650	Partnership Academy-Careers in Education 2021-22	01	7220
38651	Partnership Academy-Careers in Education 2023-24	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 Parnership Lighthouse Academies Project (Careers in Ed)	01	6385
	Local Programs		
39070	Self-Funded Sport - Clayton Valley HS	01	9010
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

PROGRAM CODE - 3000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
39310	Career Academy Project Grant	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
39420	Kaiser Permanente Community Benefit	01	9010
39460	El Dorado Track Improvement	01	9010
39540	Technology Donations-Local	01	9010
39550	Gift and Memorial	01	9010
39610	Scholarship Account	01	9010
39630	Marathon Grant (formerly Tesoro STEM)	01	9010
39631	Marathon Grant - Construction	01	9010
39632	Marathon Grant Middle School	01	9010
39633	Marathon Grant High School	01	9010
39650	Healthy Start Honor Roll	01	9010
39680	Community Donations	01	9010
39700	Reimbursement from Outside Agency Salaries Only	01	9010
39730	Ayers Class of 2020	01	9010
39750	PACE Donations	01	9010
39760	Los Medanos Health	01	9010
39790	CalSERVES-NCOE Project	01	9010
39810	KVHS Radio Station	01	9010
39820	California No Kid Hungry	01	9010
39890	Homeless Student Program	01	9010
39910	Serendipity	01	9010
39920	Academy Donations	01	9010

PROGRAM CODE - 4000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Support Service Programs		
	Pupil Services		
40110	Career Center	01	0000
40200	Child Welfare and Attendance	01	0000
40300	Health and Nursing	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
43490	Donation-Special Activity GrTK	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
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
47091	Donation-Secondary Germany-American Partnership	01	910
47100	Donation-Secondary Health Class Instruction	01	9010
47120	Donation-Secondary Mathmatics	01	9010
47130	Donation-Secondary Instrumental Musc	01	9010
47150	Donation-Secondary AVID	01	9010
47160	Donation-Secondary Computer Education	01	9010

PROGRAM CODE - 4000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
47170	Donation-Secondary Communication	01	9010
47180	Donation-Secondary Site Special Ed	01	9010
47200	Donation-Secondary Physical Ed-General	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
47400	Donation-Secondary Field Trip/Special Activities	01	9010
47410	Donation-Secondary Film Study	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
47850	Donation-Secondary Home Ecomonics	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
47950	Donation-Sports Medicine	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
48830	Donation-Alternative School Other Services	01	9010
	School Support		
4450	Local-School Vending	01	9010

PROGRAM CODE - 5000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Support Service 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
50400	Elementary Educational Site Support	01	0000
50410	Services for Section 504 Students	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
50570	Employee Assistance Program	01	0000
50580	Research & Evaluation	01	0000
50630	Certificated Class Overage (MOU)	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
50800	General Counsel - Insurance	01	0000

PROGRAM CODE - 5000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
50820	Employee Benefit Services	01	0000
50830	Worker's Compensation	01	9010
50840	CalPERS - Administrative Fee 0.5%	01	0000
50850	Warehouse Inventory Adjustment	01	0000
50880	Power School Business Plus	01	0000
50890	Wide-Area Network	01	0000
50900	Student Information System	01	0000
50950	Enrolment Center	01	0000
50990	Indirect Costs	01	0000
	General Support, Maintenance		
51100	Maintenance Administration	01	8150
51480	Hazardous Material	01	8150
51500	Building Trades	01	8150
51600	General Maintenance	01	8150
51700	Mechanical Trades	01	8150
51780	Solar Panels	01	8150
51820	Pool Chemicals	01	8150
	General Support, Custodial & Utilities		
52000	Operations Administration	01	0000
52500	Custodial Supplies	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
55010	Facility Master Plan	01	0000
55110	Energy Conservation/Recycling	01	0000
55210	California Schools Healthy Air, Plumbing, and Efficiency Program (CalSHAPE)	01	0000

PROGRAM CODE - 6000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Food Services Fund (Fund 46)		
61000	Food Services - Undistributed	13	5310
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
61210	Child Nutrition: Supply Chain	13	5466
61260	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	13	5316
61270	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	13	5460
61280	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	13	5465
61290	Child Nutrition: Local Food for School	13	5467
61320	School Food Best Practices App	00, 13	7033
	Measure A Operating Fund (Fund 12)		
62000	Measure A Operating - Undistributed	49	0
62100	Capital Outlay & Facility Work	49	0
62190	Furniture & Equipment	49	0
	Tosco Environmental Scholarship Fund (Fund 30)		
67000	Tosco Environmental Scholarship Fund - Undistributed	73	0
	Maintenance Building Fund (Fund 08)		
68500	Certification of Participation (COP)	21	9010
68510	Certification of Participation (COP) – 2026 Operating	21	9010

PROGRAM CODE - 7000

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

District Program	PROGRAM DESCRIPTION	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
79040	Community Education	11	0000
79060	Western Association of Schools and Colleges	11	0000
79080	Lifelong Learning	11	0000
79120	Parent Education	11	0000
79140	Adults with Disabilities	11	0000
79150	Career Technical Education	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
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
79790	Adult Ed Block Grant Program	11	6391
79910	"On Track" Support Services	11	9010
79920	Booster Donations (formerly "Life Skills Support")	11	9010
79930	Transition Options Programs (TOPS)	11	9010
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
79980	Ad Ed Prog-Adult ELL health care	11	6391

PROGRAM CODE - 8000

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

District Program	PROGRAM DESCRIPTION	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
	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

PROGRAM CODE - 9000

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

District Program	PROGRAM DESCRIPTION	SACS Fund	SACS Resource
	Eagle Peak Charter School Fund (Fund 80)		
91000	Bond Interest & Redemption	52	0000
	Eagle Peak Charter School Fund (Fund 80)		
92180	Certificate of Participation (COP) 2018 Debt Service	52	0000
	Eagle Peak Charter School Fund (Fund 80)		
95000	Measure C 2002 Debt Service Fund	51	0000
	Eagle Peak Charter School Fund (Fund 80)		
96010	Measure C 2010 Debt Service Fund	51	0000
	Eagle Peak Charter School Fund (Fund 80)		
97000	Measure J 2018 Debt Service Fund	51	0000

PROJECT CODE

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

Capital Project
Program Components for Other Funds
(numerical order)

10	Capital outlay & facilities	40	Energy management	70	Re-key site
11	Conservation/Recycling	41	Fencing	71	Restrooms (new)
12	New complex/Building	42	Fire alarm/intercom/bells	72	Restrooms (renovation)
13		43		73	Roofing (replace)
14		44	Floor (refinish)	74	Roofing (repair)
15	Modernization	45	Floor covering	75	School (new)
16	Interim Housing	46	Gymnasium	76	Security system
17		47	Hardware	77	Sewer system
18	Technology Centers	48	Hazardous material	78	Shops building conversion
19	Furniture & Equipment	49	HVAC upgrade	79	
20	Acoustical treatment	50	Irrigation	80	Storage area
21	ADA compliance	51	LAN equipment	81	Storm service
22	Awning	52	Landscaping	82	
23	Ball walls (new)	53	Lighting (exterior)	83	Telephone equipment
24	Baseball infield	54	Lighting (interior)	84	Tennis Courts
25	Basketball (exterior)	55		85	Track
26		56		86	Turf
27	Bleachers (exterior)	57	Locker removal	87	Walls
28	Bleachers (gym)	58	Locker replacement	88	Walls (retractable)
29	Cabinets	59	Multi-use furniture & equipment	89	Wide-Area Network
30	Ceilings	60	Low-Voltage system	90	Windows
31	Classroom renovation	61	Painting (exterior)	91	Windows Coverings
32	Classrooms (new)	62	Painting (interior)	92	
33		63	Paving (new)	93	Elevators
34	Concrete work	64	Paving (repair)	94	
35	Covered walkways	65	Playground surface	95	
36	Doors (exterior)	66	Playground structure	96	Fire damage
37	Doors (interior)	67	Plumbing upgrades	97	
38	Drinking fountain	68	Pool renovation	98	
39	Electrical service	69	Power, upgrade site	99	

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

LOCATION CODE

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

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

LOCATION CODE

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

Site	Description	Abbrev.
197	Wren Avenue Elementary	WREN
198	Ygnacio Valley Elementary	YVE
Middle Schools		
222	Diablo View Middle	DVMS
231	El Dorado Middle	EDMS
235	Foothill Middle	FMS
238	*Glenbrook Middle (currently non-6-8)*	*GMS*
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
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
462	Olympic High	OLY

LOCATION CODE

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

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
510	Dent Center	DENT
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
525	Curriculum & Instruction	C&I
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
538	Equity	EQTY
539	Family Literacy	FMLT
545	Foothill Gymnasium	FGYM
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
Adult Education		
549	Loma Vista Center	LVAC

LOCATION CODE

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

Site	Description	Abbrev.
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
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 Schls	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)	KVLY
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

LOCATION CODE

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

Site		Description	Abbrev.
681		St. Catherine of Siena	SIEN
688		De La Salle Academy (5-8)	DEAC
Special Education			
704		Workability	WORK
705		Special Education - Post-Secondary - Bridge	BRDG
706		Pre-Kindergarten - DIS Services	PKDS
707		Special Educaton -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
778		Sun Terrace - Mental Health Collab Program	STMH
779		Meadow Homes - Mental Health Collab Prorgam	MHMH
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

MANAGER CODE

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

Department / Site	Manager Code	Manager Abbreviation
	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
College and Career	023	C&C
Enrollment Center	032	ENRL
EL Services	534	ELSV
Compliance & Training	537	SSA
Transportation	554	BUS
Bond Measure	555	MSRC
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

MANAGER CODE

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

Department / Site	Manager Code	Manager Abbreviation
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
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

OBJECT CODE - 1000

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

Certificated Personnel Salaries

		SACS Object
Teachers' Salaries (General / Special Ed / Home & Hospital / Distant-Learning Teachers)		
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

OBJECT CODE - 2000

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

Classified Personnel Salaries

		SACS Object
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

OBJECT CODE - 3000

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

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

OBJECT CODE - 3000

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

Employee Benefits

		SACS Object
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
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

OBJECT CODE - 4000

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

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 (Fiscal Services Use Only)	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

OBJECT CODE - 5000

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

Services and other Operating Expenditures

		SACS Object
Subagreements for Services		
5100	Subagreements for Services (First $25,000 in object 5800)	5100
Travel and Conferences		
5210	Conferences	5200
5230	Business Mileage & Other Expenses	5200
5240	Employee Training/In-Service Training	5200
5250	Admin. Contract Allowance	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 (also used for improvements that cost less than $25,000)	5600
5652	Equipment Repairs	5600
5657	Vehicle Repair - Outside Contractor	5600

OBJECT CODE - 5000

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

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

OBJECT CODE - 5000

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

Services and other Operating Expenditures

		SACS Object
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
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	Legal Claims - AB 218/452	5880
5885	Software License/Maintenance Agreement	5800
5890	Legal Claims - AB 218/452	5890
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 (Fiscal Services Use Only)	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

OBJECT CODE - 6000

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

Capital Outlay

		SACS 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
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

OBJECT CODE - 6000

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

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 when the cost is $5,000 or more.

OBJECT CODE - 7000

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

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 Dis	7141
7142	Other Tuition, Excess Costs, and/or Deficit Payment to Cou	7142
7143	Other Tuition, Excess Costs, and/or Deficit Payment to JPA	7143
Interagency Transfers Out (only with Function 62 (9200))		
7211	Transfer of Pass-Thru Revenue to Districts or Charter Scho	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,	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	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

OBJECT CODE - 8000

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

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
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

OBJECT CODE - 8000

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

Revenues and Other Financing Sources

		SACS Object
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
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

OBJECT CODE - 8000

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

Revenues and Other Financing Sources

		SACS Object
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
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

OBJECT CODE - 9000

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

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

OBJECT CODE - 9000

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

Balance Sheet

		SACS Object
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
9345	Other Current Assets - Advance on Taxes	9340

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

OBJECT CODE - 9000

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

Balance Sheet

		SACS Object
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
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
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

OBJECT CODE - 9000

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

Balance Sheet

		SACS Object
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

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

OBJECT CODE - 9000

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

Balance Sheet

		SACS Object
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

Fiscal Services

Chart of Accounts

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 Scholarship
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

1110-1000 - **Instruction.**

Includes activities that involve direct interaction between teachers and students. Instruction may be provided in a classroom, another location such as a home or hospital, or through an approved medium such as computers, television, radio, telephone, or correspondence.

This function also includes the activities of aides and classroom assistants who support the instructional process.

Important coding considerations:

- Stipends paid to teachers for non-instructional duties should be coded to the appropriate function rather than Function 1000.
- Expenses for department chairpersons who teach part-time should be prorated based on their full-time equivalent (FTE) ratio.
- Expenses for full-time department chairpersons should be coded to Function 2700, School Administration.
- Instructional technology expenses, including computers, routers, servers, software licenses, communication lines, and computer maintenance, may be coded to Function 1000 when the technology can be directly identified with the classroom.
- Instructional functions may not be used in capital project funds.

57xx-1110 - Special Education Instruction.

Includes specialized instruction provided to students receiving special education services through an Individualized Education Program (IEP).

This function measures the costs of personnel who work directly with special education students to provide instruction.

57xx-1120 - Special Education, Resource Specialist Instruction.

Includes salaries, supplies, and other costs associated with providing instruction and services to students whose needs have been identified in an Individualized Education Program (IEP).

These students receive services under the direction of a resource specialist and are assigned to another classroom or a separate special education class for the majority of the school day.

0000-2100 - Supervision of Instruction.

Includes activities that assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

Examples include curriculum development, instructional techniques, child development, staff training, and related activities. This function includes both staff with supervisory responsibilities and staff who are specifically involved in projects designed to improve curriculum or provide guidance to teachers on the use of instructional materials.

This function also includes special project administration.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

0000-2420 - Instructional Library, Media, and Technology.

Includes activities related to the use of teaching and learning resources, including instructional hardware, content materials, methods, and experiences.

This function includes the selection, preparation, maintenance, and availability of audiovisual equipment and materials, educational programs provided through television services, and computer-assisted instruction. It also includes activities that guide individuals in the use of library books and other instructional materials.

Educational media may include both printed and non-printed materials.

Instructional technology costs associated with computer labs and other instructional support centers may be charged to Function 2420 when the costs can be directly identified with those activities.

0000-2490 - Other Instructional Resources.

Includes activities that provide students with resources to support and achieve appropriate student learning outcomes.

Parent participation and involvement activities are also charged to Function 2490.

0000-2700 - School Administration.

Includes activities related to directing, managing, and supervising the operation of an individual school.

This function includes activities performed by principals, assistant principals, and other school administrators in supervising school operations, evaluating and assigning staff, maintaining school records, and coordinating school instructional activities with those of the LEA. It also includes clerical and administrative support provided to school administrators in carrying out teaching and administrative duties.

Other school administration activities and costs include graduation expenses and activities performed by department chairpersons.

0000-3110 - Guidance and Counseling Services.

Includes activities related to providing guidance and counseling services to students and parents and supporting students in their educational, career, personal, and social development.

This function includes counseling students and parents; consulting with staff members regarding student learning and other concerns; evaluating student abilities; assisting students with educational and career planning and decision-making; providing referral assistance; and collaborating with staff in planning and conducting guidance programs. It also includes information, appraisal, placement, counseling, and record maintenance services.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

0000-3120 - Psychological Services.

Includes activities related to providing psychological services to students, staff, and parents and supporting the identification and development of programs to address students' special needs.

This function includes administering psychological tests and interpreting results; gathering and interpreting information regarding student behavior; consulting with staff members in planning school programs to address students' special needs as identified through psychological testing and behavioral evaluation; and planning and managing psychological service programs, including psychological counseling for students, staff, and parents.

0000-3130 - Attendance and Social Work Services.

Includes activities related to improving student attendance and addressing student problems involving the home, school, and community.

This function includes activities designed to promote regular school attendance, identify and address barriers to attendance, and provide assistance in resolving social, family, and other student-related concerns that may affect a student's ability to attend or participate successfully in school.

0000-3140 - Health Services.

Includes physical and mental health services provided to students that are not part of direct instruction.

This function includes activities that provide students with appropriate medical, dental, nursing, and other health-related services.

0000-3150 - Speech Pathology and Audiology Services.

Includes activities related to identifying, assessing, and treating students with speech, hearing, and language impairments.

This function includes speech-language and audiology services provided to students to address identified communication and hearing needs.

0000-3160 - Pupil Testing Services.

Includes activities related to coordinating and administering standardized testing of students in academic content areas.

This function includes the costs of staff or consultants assigned to coordinate standardized student testing. The costs of classroom teachers administering tests to their students during the instructional day remain part of the applicable instructional function.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

0000-3600 - Pupil Transportation.

Includes activities related to transporting students to and from school.

This function includes costs for transportation supervisors, directors, bus drivers, clerical staff, and bus maintenance personnel; fuel, oil, tires, parts, and contracted repairs for school buses; bus driver training and certification; contracts with individuals, other districts, and firms for student transportation; rental of buses; and the acquisition or replacement of equipment used to transport students, including buses.

This function excludes costs for field trips and student organization trips; financing costs, including principal and interest associated with the acquisition of buses; principal and interest on school bus loans or capital leases; and vehicles other than those used for student transportation.

0000-3700 - Food Services.

Includes activities related to providing food services to students and staff at school sites.

This function includes the preparation and serving of regular and incidental meals, lunches, and snacks in connection with school activities, as well as food delivery services.

This function excludes food purchases for meetings or workshops and food purchased for instructional activities related to food preparation.

0000-3900 - Other Pupil Services.

Includes support services provided to students that are not classified elsewhere within the Function 3000 series.

This function includes other student support activities that cannot be appropriately classified under the specific pupil services functions.

1110-4000 - Ancillary Services.

Includes school-sponsored activities conducted during or after the school day that are not essential to the delivery of services classified under Functions 1000, 3000, or 4000.

These activities are generally designed to provide students with experiences that promote motivation, enjoyment, and the development or improvement of skills in competitive or noncompetitive settings. This function includes school-sponsored co-curricular activities and school-sponsored athletics.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

8100-5000 - Community Services.

Includes activities related to providing services to community participants other than students.

This function includes community-oriented programs and services such as the operation of community swimming pools, recreation programs for the elderly, child care centers for working families, and similar activities. This function is also used for scholarship payments.

0000-6000 - Enterprise.

Includes activities that are financed and operated in a manner similar to private business enterprises, where costs are financed or recovered primarily through user charges.

This function is used when a school or district provides goods or services to outside organizations on a fee basis, such as providing computer services to other school districts. Food Services should not be charged to this function; those costs should be reported under Function 3700 because the program is financed in large part through federal and state revenues.

0000-7100 - Board and Superintendent.

Includes activities related to establishing, administering, and overseeing policies for the operation of the school district.

This function includes activities of the governing board and superintendent in providing overall leadership, direction, and policy administration for the district.

0000-7200 - Other General Administration.

Includes activities, other than those classified under Function 7100, Board and Superintendent, that manage and support the school district as an overall entity.

This function includes districtwide administrative activities such as fiscal services, personnel services, and central support services. Insurance costs should be charged to the appropriate function when the insurance directly relates to that function. For example, pupil insurance should be charged to Function 1000, Instruction, and insurance on school buses should be charged to Function 3600, Pupil Transportation.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

0000-7700 - Data Processing Services.

Includes expenditures for data processing services provided in-house or through contracted services.

This function includes costs for computer facility management, computer processing, systems development, analysis and design, and technical assistance provided to data users. Applications may include attendance accounting, grade reporting, financial accounting, and human resources or personnel systems.

Personal computers (PCs) that operate as stand-alone devices and peripherals, including terminals and printers, should be charged to the appropriate function. Costs associated with mainframe computers, minicomputers, and networked or stand-alone microcomputers that provide services to multiple functions should be charged to this function.
This function excludes stand-alone or networked computers used exclusively by a specific functional area, instructional computer networks, and instructional technology coordinators.

0000-8110 - Maintenance.

Includes activities related to repairing, restoring, and renovating school property, including grounds, buildings, site improvements, building fixtures, and building service systems.

Goal Code Note: For SACS Funds 21, 25, 35, 49, and 51, use Goal Code 8100 instead of 0000.

0000-8200 - Operations.

Includes activities related to keeping the physical plant clean, safe, and ready for daily use.

This function includes operating heating, lighting, and ventilation systems; trash collection; grounds care; and other housekeeping activities performed on a daily, weekly, monthly, or seasonal basis.

0000-8300 - Security.

Includes activities related to maintaining order and protecting the safety of students, staff, and visitors in and around school buildings and grounds.

This function includes security and police services provided for school functions; traffic control on school grounds and in the vicinity of schools; building alarm systems; hall monitoring; and other activities designed to maintain a safe and secure school environment.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

0000-8500 - Facilities Acquisition and Construction.

Includes activities related to acquiring, constructing, remodeling, and improving school facilities and sites.

This function includes the acquisition of land and buildings; construction, remodeling, and additions to buildings; the initial installation or extension of service systems and built-in equipment; and site improvements.

0000-8700 - Facilities Rents and Leases.

Includes costs associated with operating leases and rental of facilities.

This function excludes payments related to capital leases.

0000-7210 - Indirect Costs.

Includes districtwide expenditures for general management activities that are not readily identifiable with a specific program but are necessary for the overall operation of the district.

Indirect costs may include accounting, payroll, personnel management, purchasing, centralized data processing, and other district administrative activities. These costs are allocated to educational programs using an indirect cost rate calculated according to a formula provided by the State.

Indirect costs are charged based on actual expenditures in non-5100 and non-6000 objects.

0000-7120 - Negotiations.

Includes activities related to districtwide employee relations and collective bargaining responsibilities.

This function includes costs associated with negotiating and administering employment agreements with instructional and non-instructional personnel, as well as other activities related to systemwide staff relations.

Note: Special Education, Continuation School, Alternative School, and Career Technical Education activities must be charged to the applicable specific Goal Code rather than Goal Code 0000.

Mt. Diablo Unified School District

Fiscal Services

Chart of Accounts

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
Fiscal Services
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 emloyee, 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 -Clssf

Mt. Diablo Unified School District

Fiscal Services

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 Supvition, 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

Fiscal Services

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.*

Certificated Salaries	**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
Specail Ed Asst	5760	1110	21xx
Specail Ed Asst - Resource	5760	1120	21xx