

# TABLE OF CONTENTS

ACCOUNT LINE FORMAT	-----	PAGE 0
FUND [FD]	-----	PAGE 1
BUDGET RESPONSIBILITY [BR]	-----	PAGE 2
SITE/SCHOOL [SI]	-----	PAGE 3
RESOURCE [RE]	-----	PAGE 4
PROJECT YEAR [YR]	-----	PAGE 6
GOAL [GL]	-----	PAGE 7
FUNCTION [FN]	-----	PAGE 9
OBJECT [OBJ]	-----	PAGE 10
TYPE [TY]	-----	PAGE 15

# Account Line Format

**00 – 000 – 000 – 0000 – 0 – 0000 – 0000 – 0000 – 0000**

**FD    BR    SI    RE    YR    GL    FN    OBJ    TY**

# Washington Unified School District

## Chart of Accounts

**FUND (1st two-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

<b>#</b>	<b>FUND NAME</b>
*****	*****
01	GENERAL FUND
09	CHARTER SCHOOL ENTERPRISE
11	ADULT ED FUND
12	CHILD DEVELOPMENT FUND
13	CAFETERIA FUND
21	BUILDING FUND #1
25	CAPITAL FACILITIES FUND (aka Developer Fees)
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS
56	DEBT SERVICE FUND
73	TRUST/SCHOLARSHIP FUND

**BUDGET (1st three-digit field) 00-000-000-0000-0-0000-0000-0000-0000  
RESPONSIBILITY**

#	B.R. NAME/DESCRIPTION
100	SUPERINTENDENT
101	ADMIN/COMMUNICATION & COMMUNITY OUTREACH
202	DIRECTOR P.A.C.E.
203	ASST SUPT/ED SERVICES TK/K-8
204	ASST SUPT/ED SERVICES 9-12
205	DIRECTOR OF CAREER & TECHNICAL EDUCATION
206	COORDINATOR OF EARLY CHILDHOOD EDUCATION
212	DIRECTOR OF SPECIAL SERVICES
213	ASST SUPT/HUMAN RESOURCES
214	DIRECTOR OF STUDENT & FAMILY SUPPORT SERVICES
300	ASST SUPT/BUSINESS SERVICES
311	M.O.T. DIRECTOR
312	DIRECTOR OF FOOD SERVICES
313	IT DIRECTOR
314	DIRECTOR OF FACILITIES AND PLANNING
500	PRINCIPAL UNRESTRICTED
501	ALYCE NORMAN LEARNING CENTER (District-Allocated Salary and Benefits)
502	ELKHORN SCHOOL PRINCIPAL (District-Allocated Salary and Benefits)
504	WESTFIELD SCHOOL PRINCIPAL (District-Allocated Salary and Benefits)
505	WESTMORE SCHOOL PRINCIPAL (District-Allocated Salary and Benefits)
509	BRYTE SCHOOL PRINCIPAL (District-Allocated Salary and Benefits)
515	WASHINGTON MIDDLE COLLEGE HIGH SCHOOL PRINCIPAL
520	R.C.H.S. PRINCIPAL (District-Allocated Salary and Benefits)
521	YOLO HIGH & ADULT ED PRINCIPAL (District-Allocated Salary and Benefits)
522	SOUTHPORT SCHOOL PRINCIPAL (District-Allocated Salary and Benefits)
523	BRIDGEWAY ISL SCHL PRINCIPAL (District-Allocated Salary and Benefits)
527	STONEGATE SCHOOL PRINCIPAL (District-Allocated Salary and Benefits)
528	RIVERBANK ELEM PRINCIPAL (District-Allocated Salary and Benefits)
600	PRINCIPAL RESTRICTED
611	TITLE 1 / SUMMER SCHOOL
612	TITLE 1 / PROFESSIONAL DEVELOPMENT (N.H.Q. Teachers)
613	TITLE 1 / PROFESSIONAL DEVELOPMENT (P.I. LEA)
711	TITLE 1 / PROGRAM IMPROVEMENT (S.E.S. & Choice Transportation)
712	TITLE 1 / TEACHER INCENTIVES
811	TITLE 1 / PROGRAM HOMELESS
812	TITLE 1 / ASSISTANCE TO SITES
911	TITLE 1 / PARENT INVOLVEMENT

**SITE (2nd three-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	SITE NAME
*****	*****
000	DISTRICT WIDE
001	ALYCE NORMAN LEARNING CENTER
002	ELKHORN ELEMENTARY
004	WESTFIELD VILLAGE ELEMENTARY
005	WESTMORE OAKS ELEMENTARY
006	SOUTHPORT ELEMENTARY
008	RIVER CITY HIGH
009	YOLO HIGH CONTINUATION
010	ADULT EDUCATION
011	OUR LADY OF GRACE
012	HOLY CROSS
014	PRIVATE/NON-PROFIT SCHOOLS
016	CHILDREN CENTER
017	INFANT PROGRAMS (Used with FD 12 only)
018	BRYTE ELEMENTARY
019	WEST SAC INDEPENDENT STUDY
021	TRANSITION TO ADULT LIVING - SPEC ED
022	EVERGREEN ELEMENTARY / OPPORTUNITY
023	BRIDGEWAY ISLAND ELEMENTARY
024	EVERGREEN MIDDLE / OPPORTUNITY
027	STONEGATE ELEMENTARY
028	RIVERBANK ELEMENTARY
030	DISTRICT OFFICE
031	MAINTENANCE / OPERATIONS / TRANSPORTATION
032	WAREHOUSE
034	LIGHTHOUSE CHARTER
055	WASHINGTON MIDDLE COLLEGE HIGH SCHOOL

**RESOURCE**

**(1st four-digit field) 00-000-000-0000-0-0000-0000-0000**

CONTACT	#	RESOURCE NAME/DESCRIPTION
*****	*****	*****
Various Admin	0000	GENERAL-NO REPORTING REQUIREMENT
Asst Supt/Business	0026	REDEVELOPMENT AGENCY
M.O.T. Director	0625	DEFERRED MAINTENANCE (Formerly RE 6205)
Adult Ed Principal	0628	COMMUNITY BASED ENGLISH TUTORING (Formerly RE 6285)
H.S. Principal	0635	CAREER TECH EDUCATION (Formerly ROP 6350)
Director, PACE	0709	ECONOMIC IMPACT AID (Formerly RE 7090 & 7091)
Ed. Services	0714	GATE (Formerly RE 7140)
Ed. Services	0715	INSTRUCTIONAL MATLS REALIGNMENT, IMFRP (AB 1781) (Formerly RE 7156)
Director, MOT	0723	HOME TO SCHOOL TRANSPORTATION (Formerly 7230)
Dir MOT/Dir SpEd	0724	TRANSPORTATION-SPECIAL ED (Formerly 7240)
Ed. Services	0727	PEER ASSISTANCE & REVIEW - PAR (Formerly RE 7271)
Ed. Services	0755	C.A.H.S.E.E. / INTENSIVE INSTRUCTION (Formerly RE 7055)
Ed. Services	0792	TEACHER CREDENTIALING BLOCK GRANT (AB825) (Formerly RE 7392)-BTSA
Site Principal	0795	SCH & LIBRARY IMPROVEMENT BLOCK GRANT (AB825) (Formerly RE 7395)
Ed. Services	0796	MATH&READING PROFESSIONAL DEVELOPMENT / E.L. (Formerly RE 7296)
Facilities	0918	MODERNIZATION PROJECTS
Ed. Svcs./H.S. Prins	1100	LOTTERY: UNRESTRICTED
Asst Supt/Business	1400	EPA: EDUCATION PROTECTION PLAN
Director, PACE	3010	NCLB: TITLE I, PART A BASIC GRANTS LOW INCOME & NEGLECTED
Director, SpEd	3310	SP ED - IDEA BASIC LOCAL ASST ENT, PT B (FRMR PL94-142)
Director, SpEd	3311	SP ED - IDEA PRIVATE SCHOOLS ISP'S
Director, SpEd	3315	SP ED - IDEA PRESCHOOL GRANT, PT B
Director, SpEd	3320	SP ED - IDEA PRESCHOOL LOCAL ENTITLEMENT, PT B
Director, SpEd	3327	SP ED - IDEA MENTAL HEALTH, PT B
Director, SpEd	3345	SP ED - IDEA PRESCHOOL STAFF DEV, PT B
Director, SpEd	3372	SP ED - STAFF DEVELOPMENT
H.S. Principal	3550	VOC ED & APPLIED TECH SECONDARY IIC (CARL PERKINS)
Adult Ed Principal	3905	ADULT ED: ADULT BASIC ED & ESL
Adult Ed Principal	3913	ADULT ED: ADULT SECONDARY EDUCATION
Adult Ed Principal	3926	ADULT ED: ENGLISH LITERACY & CIVICS EDUCATION
Ed. Services	4035	NCLB: TITLE II, PART A IMPROVING TEACHER QUALITY
Director, PACE	4201	NCLB: TITLE III IMMIGRANT ED
Director, PACE	4203	NCLB: TITLE III LIMITED ENGLISH PROFICIENCY STUDENT PROGRAM
Director, PACE	4510	INDIAN EDUCATION
ECE Coordinator	5025	CHILD DEV: FEDERAL GENERAL & STATE PRESCHOOL
Director, Food Services	5310	CHILD NUTRITION - SCHOOL PROGRAM
Director, Food Services	5314	CHILD NUTRITION - NSLP EQUIPMENT ASSISTANCE
Director, Food Services	5320	CHILD NUTRITION - CACFP CLAIMS
Director, Food Services	5370	CHILD NUTRITION - FRESH FRUIT & VEGETABLE PROGRAM
Director, SpEd	5640	MEDI-CAL BILLING OPTION
Ed. Services	6010	AFTER SCHOOL LEARNING
ECE Coordinator	6052	CHILD DEV: PRE-K & FAMILY LITERACY/PROGRAM SUPPORT
ECE Coordinator	6105	CHILD DEV: CALIFORNIA STATE PRESCHOOL PROGRAM
ECE Coordinator	6127	CHILD DEV: CALIFORNIA STATE PRESCHOOL QRIS GRANT
ECE Coordinator	6130	CHILD DEV: RESERVE ACCOUNT
ECE Coordinator	6145	CHILD DEV: FACILITIES RENOVATION & REPAIR
Asst Supt/Business	6225	EMERGENCY REPAIR PROGRAM/WILLIAMS (FUND 40)
Asst Supt/Business	6230	CALIFORNIA CLEAN ENERGY JOBS ACT - PROP 39 (FUND 40)
Ed. Services	6264	EDUCATOR EFFECTIVENESS
Ed. Services	6300	LOTTERY: INSTRUCTIONAL MATERIALS
H.S. Principal	6382	CA TECH ED PATHWAYS GRANT, AKA CRANE
H.S. Principal	6387	CAREER TECH INCENTIVE GRANT

**RESOURCE**

**(1st four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

CONTACT	#	RESOURCE NAME/DESCRIPTION
*****	*****	*****
Adult Ed Principal	6391	ADULT ED BLOCK GRANT (FUND 11)
Adult Ed Principal	6392	ADULT ED (AEBG) DATA AND ACCOUNTABILITY (FUND 11)
Director, SpEd	6500	SPECIAL EDUCATION
Director, SpEd	6512	SPECIAL EDUCATION - MENTAL HEALTH SERVICES
Director, SpEd	6513	SPECIAL EDUCATION - STATE PRESCHOOL GRANT
Director, SpEd	6520	SPECIAL EDUCATION - WORKABILITY
H.S. Principal	7220	CAL PARTNERSHIP ACADEMY-ENGINEERING
Ed. Services	7338	COLLEGE READINESS BLOCK GRANT
H.S. Principal	7370	SUPPLEMENTARY PROGRAMS: SPECIALIZED SECONDARY
Ed. Services	7400	QUALITY EDUCATION INVESTMENT ACT (QEIA)
Ed. Services	7405	COMMON CORE STANDARD
Director, MOT	8150	RESTRICTED MAINTENANCE ACCOUNT
Ed. Services	9004	CENTRAL VALLEY FOUNDATION (CVF)
Director, SpEd	9005	MEDI-CAL ADMINISTRATIVE ACCOUNT (MAA)
Site Principal	9007	FOSTER YOUTH (RCHS ONLY)
Site Principal	9010	OTHER LOCAL - WEST SACRAMENTO EDUCATIONAL FOUNDATION
Site Principal	9011	OTHER LOCAL - CITY OF WEST SACRAMENTO/MINI GRANTS
H.S. Principal	9020	DRIVERS EDUCATION TUITION (RCHS)
Facilities	9105	EMERGENCY REPAIR PROJECTS
Site Principal	9118	CAMERON FOUNDATION
H.S. Principal	9120	AIR FORCE ROTC
Facilities	9125	CA RENEWABLE ENERGY BOND PROJECTS
Asst Supt/Business	9205	QUALIFIED SCHOOL CONSTRUCTION BOND
Director, PACE	9211	CALLI COLLABORATION GRANT
Asst Supt/Business	9216	2007 COPS
Asst Supt/Business	9217	2014 COPS
Asst Supt/Business	9218	2017 COPS
Asst Supt/Business	9220	LIBERTY (FD 25) FUTURE ELEMENTARY SCHOOL
Site Principal	9300	PRINCIPAL'S DISCRETION
Site Principal	9301	OTHER LOCAL - MISC DONATIONS
H.S. Principal	9302	RIVER CITY THEATRE
H.S. Principal	9303	TENNIS TEAM (RCHS)
H.S. Principal	9304	JV BASEBALL TEAM (RCHS)
H.S. Principal	9305	RCHS GREENHOUSE GARDENS
H.S. Principal	9306	BRYTE CULINARY CAFFE
H.S. Principal	9307	RCHS FINE ARTS GRANTS
H.S. Principal	9308	RCHS ENGLISH DEPARTMENT DONATIONS
Student Services	9309	HOMELESS STUDENT DONATIONS
Principal	9310	SPANISH EMERSION @ SOUTHPORT
Principal	9311	CTE DONATIONS @ RIVER CITY HIGH SCHOOL
Principal	9312	FFA/AG
H.S. Principal	9350	OTHER LOCAL - SCHOLARSHIPS (RCHS & YOLO ONLY)
Technology Director	9356	TECHNOLOGY
H.S. Principal	9750	STREAM GRANT (CCPT)



**YEAR (1<sup>st</sup> one-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

The Year field is almost always "0"

It is used to distinguish the activities of the same federal grant with different project year-end than the District's fiscal

Because it is used infrequently, please discuss its use on a program-by-program basis with the Business Department before using a different year than "0".

**GOAL (2<sup>nd</sup> four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	GOAL NAME/DESCRIPTION
0000	UNDISTRIBUTED
0001	GENERAL EDUCATION, PRE-K
1110	GENERAL EDUCATION, K-12
1132	SERVICE LEARNING
1135	ATHLETICS
1140	DRAMA
1150	FINE ARTS
1160	DISTRICT PREP (ALL Sals/Bens & Supplies for Band Prep)
1165	DISTRICT PREP (All Sals/Bens & Supplies for P.E. Prep)
1170	ACADEMIC DECATHLON
1171	LINK
1175	GIFTED PROGRAM
1176	INDIAN EDUCATION
1178	INDUCTION PROGRAM - BTSA
1180	SUMMER SCHOOL & INTERSESSION
1184	CORE HOURLY 1-12
1185	SATURDAY SCHOOL
1186	GRADE 2-6 RETENTION
1188	GRADE 7-8 INTENSIVE ALGEBRA
1189	GRADE 7-12 INTERVENTION
1190	INSTRUCTIONAL MEDIA
1194	PROFESSIONAL LEARNING
1195	MOCK TRIAL
1900	W.A.S.C. VISITATION (HS/MS Only)
1906	LEADERSHIP (HS/MS Only)
1910	COUNSELING (HS/MS Only)
1911	ENGLISH (HS/MS Only)
1912	LIBRARY (HS/MS Only)
1913	MATH (HS/MS Only)
1914	P.E. (HS/MS Only)
1915	SCIENCE (HS/MS + 6th Grade Science Field Trip Only)
1916	SOCIAL STUDIES (HS/MS Only)
1918	VOCATIONAL ED (HS/MS Only)
1919	WORLD LANGUAGE (HS/MS Only)
1920	PRINCIPAL'S DISCRETION
1923	ADVANCED PLACEMENT TESTING (HS Only)
1927	STANDARDIZED TESTING K-12 (Not Advanced Placement Testing)
1928	GRADUATION (MS/HS Only)
1929	MUSIC (MS/HS Only)
1930	LIFE SKILLS (MS/HS Only)
1931	AVID
1932	JOURNALISM (MS/HS Only)
1933	TECHNOLOGY DEPT
1940	GET FOCUSED STAY FOCUSED
3200	CONTINUATION SCHOOLS
3300	INDEPENDENT STUDY CENTERS
3400	OPPORTUNITY SCHOOLS
3800	VOCATIONAL
3801	VOC ED CONSTRUCTION (3800)
3802	VOC ED PERFORMING ARTS (3800)
3803	VOC ED ENGINEERING SCIENCE AND TECH. ACADEMY (3800)

**GOAL (2<sup>nd</sup> four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	GOAL NAME/DESCRIPTION
3804	VOC ED ENGINEERING DESIGN-PROJECT LEAD THE WAY (3800)
3805	VOC ED DESIGN, VISUAL, AND MEDIA ARTS (3800)
3806	VOC ED AGRISCIENCE/FARM-TO-FORK ACADEMY (3800)
3807	VOC ED BIOMEDICAL SCIENCES-PROJECT LEAD THE WAY (3800)
3808	VOC ED FOOD SERVICE AND HOSPITALITY (3800)
3809	VOC ED COMPUTER SCIENCE SOFTWARE & SYSTEMS DEV (3800)
3810	VOC ED ROBOTICS SOFTWARE & SYSTEMS DEV (3800)
3811	VOC ED MENTORING, RE: 7370 ONLY (3800)
4110	ADULT EDUCATION
4760	BILINGUAL
5001	SPECIAL ED - UNSPECIFIED
5060	SPECIAL ED - REGIONALIZED PROGRAM SPECIALIST
5730	SPECIAL ED – PRESCHOOL
5750	SPECIAL ED – AGE 5-22 SEVERELY DISABLED
5770	SPECIAL ED – AGE 5-22 NONSEVERE
6000	REGIONAL OCCUPATIONAL PROGRAM (ROP)
7110	NONAGENCY - EDUCATIONAL
8500	CHILD CARE SERVICES
9300	E-RATE
9501	FLOOR COVERING
9502	PAINTING
9503	ELECTRICAL & COMMUNICATIONS SYSTEMS
9504	CLASSROOM LIGHTING
9505	ROOFING
9506	PLUMBING
9507	HEATING/VENTILATION/AIR CONDITIONING
9508	WALL SYSTEMS
9509	PAVING
9512	PLAYING FIELDS (RCHS only)
9513	GYMNASIUMS
9514	IRRIGATION SYSTEMS
9601	USE OF FACILITIES

**FUNCTION (3rd four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	FUNCTION NAME/DESCRIPTION
0000	REVENUE OR BALANCE SHEET (for Business Office use only)
1000	INSTRUCTION
1110	SPECIAL ED - SEPARATE CLASSES
1111	SPECIAL ED - SEPARATE CLASSES - EXT YR
1120	SPECIAL ED - RESOURCE SPECIALIST INSTRUCTION
1130	SPECIAL ED - SUPPLEMENTAL AIDS AND SERVICES IN REG CLSRMS
1180	SPECIAL ED - NPA/NPS
1190	SPECIAL ED - OTHER SPECIALIZED INSTRUCTIONAL SERVICES
2100	INSTRUCTIONAL SUPERVISION AND ADMINISTRATION
2140	IN-HOUSE INSTRUCTIONAL STAFF DEVELOPMENT
2420	INSTRUCTIONAL LIBRARY, MEDIA AND TECHNOLOGY
2490	OTHER INSTRUCTIONAL RESOURCES
2495	PARENT PARTICIPATION
2700	SCHOOL ADMINISTRATION
3110	GUIDANCE AND COUNSELING SERVICES
3120	PSYCHOLOGICAL SERVICES
3130	ATTENDANCE AND SOCIAL WORK SERVICES
3131	AERIES
3140	HEALTH SERVICES
3150	SPEECH PATHOLOGY AND AUDIOLOGY SERVICES
3600	PUPIL TRANSPORTATION (Home-to-School Only)
3700	FOOD SERVICES (Cafeteria Fund Only)
3900	OTHER PUPIL SERVICES
4100	SCHOOL-SPONSORED CO-CURRICULAR
4200	SCHOOL-SPONSORED ATHLETICS
5900	OTHER COMMUNITY SERVICES
7110	BOARD
7150	SUPERINTENDENT
7191	EXTERNAL FINANCIAL AUDIT
7200	OTHER GENERAL ADMINISTRATION
7210	GENERAL ADMINISTRATION (Indirect cost transfers only)
7300	FISCAL SERVICES
7360	SPECIAL PROJECTS ACCOUNTING
7400	PERSONNEL/HUMAN RESOURCES SERVICES
7540	WAREHOUSING AND DISTRIBUTING
7600	ALL OTHER GENERAL ADMINISTRATION
7700	CENTRALIZED DATA PROCESSING
8110	MAINTENANCE
8111	GROUNDS
8200	OPERATIONS
8300	SECURITY
8500	FACILITIES ACQUISITION AND CONSTRUCTION
8700	FACILITIES RENTS AND LEASES
9100	DEBT SERVICE
9200	TRANSFERS BETWEEN AGENCIES
9300	INTERFUND TRANSFERS

**OBJECT (4th four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	OBJECT NAME/DESCRIPTION
*****	*****
1100	TEACHERS' SALARIES
1200	CERTIFICATED PUPIL SUPPORT SALARIES
1300	CERTIFICATED SUPERVISORS' AND ADMINISTRATORS'
1900	OTHER CERTIFICATED SALARIES
2100	INSTRUCTIONAL AIDES' SALARIES
2200	CLASSIFIED SUPPORT SALARIES
2300	CLASSIFIED SUPERVISORS' AND ADMINISTRATORS'
2400	CLERICAL AND OFFICE SALARIES
2900	OTHER CLASSIFIED SALARIES
3101	STRS, CERTIFICATED POSITIONS
3102	STRS, CLASSIFIED POSITIONS
3201	PERS, CERTIFICATED POSITIONS
3202	PERS, CLASSIFIED POSITIONS
3311	OASDI, CERTIFICATED POSITIONS
3312	OASDI, CLASSIFIED POSITIONS
3321	MEDICARE, CERTIFICATED POSITIONS
3322	MEDICARE, CLASSIFIED POSITIONS
3401	HEALTH & WELFARE BENEFITS, CERTIFICATED POSITIONS
3402	HEALTH & WELFARE BENEFITS, CLASSIFIED POSITIONS
3501	STATE UNEMPLOYMENT INSURANCE, CERTIFICATED
3502	STATE UNEMPLOYMENT INSURANCE, CLASSIFIED
3601	WORKER'S COMPENSATION, CERTIFICATED
3602	WORKER'S COMPENSATION, CLASSIFIED
3701	RETIREE BENEFITS, CERTIFICATED
3702	RETIREE BENEFITS, CLASSIFIED
3801	PERS REDUCTION, CERTIFICATED
3802	PERS REDUCTION, CLASSIFIED
3901	OTHER BENEFITS, CERTIFICATED
3902	OTHER BENEFITS, CLASSIFIED
4100	APPROVED BOOKS & CORE CURRICULAR MATERIALS
4200	BOOKS AND OTHER REFERENCE MATERIALS
4300	MATERIALS AND SUPPLIES
4400	NON-CAPITALIZED EQUIPMENT (\$500 - \$4,999)
4700	FOOD (Used by Child Nutrition Dept Only)
5200	TRAVEL & CONFERENCE
5210	MILEAGE (OTHER THAN CONFERENCE)
5300	DUES AND MEMBERSHIP
5400	INSURANCE
5510	ELECTRIC
5520	GAS
5530	GARBAGE
5540	SEWER
5550	WATER
5570	PEST CONTROL
5600	RENTALS, LEASES, REPAIRS & NON-CAPITALIZED IMPROVEMENTS
5710	TRANSFERS OF DIRECT COSTS
5750	TRANSFERS OF DIRECT COSTS <sub>10</sub> INTERFUND

**OBJECT (4th four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	OBJECT NAME/DESCRIPTION
*****	*****
5800	PROF/CONSULTING SERV & OPERATING EXPENDITURE
5810	ATTORNEY/LEGAL
5811	AUDITING
5812	ELECTION FEES
5900	COMMUNICATIONS
6100	LAND
6120	APPRAISAL FEES
6130	ESCROW COSTS
6140	SURVEY COSTS
6150	SITE SUPPORT COSTS
6155	RELOCATION ASSISTANCE
6157	HAZARDOUS WASTE REMOVAL
6160	OTHER SITE COSTS
6170	SITE CONSTRUCTION AND IMPROVEMENTS
6175	DEMOLITION
6190	SITE INSPECTION
6200	BUILDINGS AND BUILDING IMPROVEMENTS
6210	ARCHITECT/ENGINEERING FEES
6220	DSA PLAN CHECK FEES
6230	CDE PLAN CHECK FEES
6235	ENERGY ANALYSIS FEES
6240	PRELIMINARY TESTING
6250	OTHER PLANNING COSTS
6260	LABOR COMPLIANCE
6270	PERMANENT CONSTRUCTION
6272	CONSTRUCTION MANAGEMENT FEES
6274	OTHER CONSTRUCTION
6276	INTERIM HOUSING
6280	CONSTRUCTION TESTING
6290	CONSTRUCTION INSPECTION
6400	CAPITALIZED EQUIPMENT (\$5,000 & Above)
6500	EQUIPMENT REPLACEMENT
7130	STATE SPECIAL SCHOOLS
7141	OTHER TUITION, EXCESS COSTS &/OR DEFICIT PYMTS TO SCH DISTRICTS
7142	OTHER TUITION, EXCESS COSTS &/OR DEFICIT PYMTS TO CO. OFFICES
7282	ALL OTHER TRANSFERS TO COUNTY
7310	TRANSFERS OF INDIRECT COSTS
7350	TRANSFERS OF INDIRECT COSTS - INTERFUND
7370	TRANSFERS OF DIRECT SUPPORT COSTS
7380	TRANSFERS OF DIRECT SUPPORT COSTS - INTERFUND
7438	DEBT SERVICE – INTEREST
7439	OTHER DEBT SERVICE - PRINCIPAL
7613	TO STATE SCHOOL BUILDING FUND FROM ALL OTHER FUNDS
7615	FROM GENERAL FUND, SP RESERVE, BLDG FUNDS TO DEF MAINT
7619	OTHER AUTHORIZED INTERFUND TRANSFERS OUT
7900	ESTIMATED ENDING FUND BALANCE (Exclude from SACS Download)
8011	STATE AID-CURRENT YEAR

**OBJECT (4th four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	OBJECT NAME/DESCRIPTION
*****	*****
8019	STATE AID-PRIOR YEAR
8021	HOMEOWNERS' EXEMPTION
8029	OTHER SUBVENTIONS/IN-LIEU TAXES
8041	SECURED ROLLS TAX
8042	UNSECURED ROLL TAXES
8043	PRIOR YEAR' TAXES
8044	SUPPLEMENTAL TAXES
8045	EDUCATION REVENUE AUGMENTATION FUND (ERAF)
8047	COMMUNITY REDEVELOPMENT FUNDS
8048	PENALTIES AND INTEREST FROM DELINQUENT TAXES
8082	OTHER IN-LIEU TAXES
8091	REVENUE LIMIT TRANSFERS
8092	PERS REDUCTION TRANSFER
8096	CHARTER SCHOOL IN LIEU TAXES
8097	PROPERTY TAXES TRANSFERS
8181	SPEC EDUC-ENT PER UDC
8182	SPEC ED-DISCRETIONARY GRANTS
8220	CHILD NUTRITION PROGRAMS
8290	ALL OTHER FEDERAL REVENUES
8311	OTHER STATE APPORT-CURR YEAR
8319	OTHER STATE APPORT-PRIOR YEAR
8434	CLASS SIZE REDUCTION, K-3
8435	CLASS SIZE REDUCTION, GRADE 9
8520	CHILD NUTRITION
8530	CHILDREN'S CENTER APPORTIONMENT
8540	DEFERRED MAINTENANCE ALLOWANCE
8545	SCHOOL FACILITIES APPORTIONMENT
8550	MANDATED COST REIMBURSEMENTS
8560	STATE LOTTERY REVENUE
8590	ALL OTHER STATE REVENUES
8625	COMMUNITY REDEVELOPMENT FUNDS (Not subject to Revenue Limit)
8631	SALE OF EQUIPMENTS/SUPPLIES
8634	FOOD SERVICES SALES
8650	LEASES & RENTALS
8660	INTEREST
8671	ADULT ED FEES
8673	CHILDREN'S CENTER FEES
8675	TRANSPORTATION FEES
8681	MITIGATION/DEVELOPER FEES
8699	ALL OTHER LOCAL REVENUES
8792	TRANSFER OF APPORTIONMENTS FROM COUNTY OFFICE
8912	INTERFUND TRANSFER BETWN GEN FND & SPECIAL RESERVE
8913	TO STATE SCHOOL BUILDING FUND FROM ALL OTHER FUNDS
8915	TO DEF MAINT FUND FROM GENERAL FUND, SP RESERVE, BLDG FUNDS
8919	OTHER AUTHORIZED INTERFUND TRANSFERS IN
8951	PROCEEDS FROM SALE OF BONDS
8972	PROCEEDS FROM CAPITAL LEASES

**OBJECT (4th four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	OBJECT NAME/DESCRIPTION
*****	*****
8979	ALL OTHER FINANCING SOURCES
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUES
8990	CONTRIBUTIONS FROM RESTRICTED REVENUES
8998	CATEGORICAL FLEXIBILITY TRANSFERS (PER BUDGET ACT SEC. 12.40)
9110	CASH IN COUNTY TREASURY
9120	CASH IN BANK
9130	REVOLVING CASH ACCOUNT
9135	CASH W/ FISCAL AGENT
9140	CASH COLLECTIONS AWAITING DEPOSIT
9161	OUTLAWED WARRANTS
9162	PRIOR YEAR CANCELLED WARRANTS
9209	ACCOUNTS RECEIVABLE-SETUP
9210	ACCOUNTS RECEIVABLE
9310	DUE FROM OTHER FUNDS (DR balance)
9320	STORES INVENTORY
9321	FOOD STUFF INVENTORY (Cafeteria Fund Only)
9322	CAFETERIA SUPPLIES INVENTORY (Cafeteria Fund Only)
9330	PREPAID EXPENDITURES
9509	ACCOUNTS PAYABLE-SETUP
9510	ACCOUNTS PAYABLE
9511	STRS
9512	PERS
9513	OASDI/MEDICARE
9514	HEALTH & WELFARE
9515	UNEMPLOYMENT INSURANCE
9516	WORKERS' COMPENSATION
9518	SALES/USE TAX
9519	PAY ADJUSTMENTS
9524	SUMMER PAY REFUND HOLDING
9525	SUMMER PAY BENEFITS HOLDING
9610	DUE TO OTHER FUNDS (CR balance)
9640	CURRENT LOANS
9650	DEFERRED REVENUE
9793	AUDIT ADJUSTMENTS
9795	OTHER REINSTATEMENTS (use to restate Beg. Fund Balance/prior yr corrections)
9850	EXPENDITURES



**TYPE (last four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	TYPE NAME/DESCRIPTION
*****	*****
0000	NONE
0001	REIMBURSEMENTS
0002	SUBSTITUTE SALARIES
0003	COOK MANAGERS (Cafeteria Fund Only)
0004	CAFETERIA ASSISTANTS (Cafeteria Fund Only)
0005	SNACK BAR OPERATORS (Cafeteria Fund Only)
0006	STUDENT HELP (Cafeteria Fund Only)
0010	EXTRA CURRICULAR
0011	DEPARTMENT CHAIRPERSON/TEACHER IN CHARGE
0012	SUBSTITUTE SALARIES (Negotiations Only)
0050	ADA INCENTIVE PLAN
0051	VISUAL AND PERFORMING ARTS (VAPA)
0060	OVERTIME
0061	EXTRA HOURS
0069	PERSONAL CHECKS - INS BENEFITS
0070	VANDALISM
0071	JURY DUTY
0074	RIVER CITY POOL REPAIRS
0078	HOME/HOSPITAL TEACHING
0080	RESTITUTION
0092	RECLASS-CLASSIFIED STAFF
0093	EMPLOYEE RECOGNITION
0094	SITE ADMINISTRATOR
0098	COLLECTIVE BARGAINING (Negotiations Only)
0099	COLLECTIVE BARGAINING
0101	WELLNESS PROGRAM
0106	LCAP
0133	OTHER LOCAL REVENUE (Cafeteria Fund Only)
0140	PREP TIME TEACHING SALARY
0145	PRESCHOOL STIPEND
0150	SALARY INCREASE - PLACEHOLDER
0151	ADMIN PROFESSIONAL LEARNING
0157	FIELD TRIPS
0160	RESTORATION
0184	MENTORING PROGRAM (Riverbank Only)
0190	CLASS OVERAGE
0200	PROJECT LEAD THE WAY
0203	COOK MANAGER SUB (Cafeteria Fund Only)
0204	CAFETERIA ASSIST SUB (Cafeteria Fund Only)
0205	SNACK BAR SUB (Cafeteria Fund Only)
0220	CROSSING GUARDS
0222	SUB CROSSING GUARD
0240	TSA IN LIEU OF H&W (Certificated Only)
0401	ADDITIONAL CLASSES
0410	EPIC CHARTER

**TYPE (last four-digit field) 00-000-000-0000-0-0000-0000-0000-0000**

#	TYPE NAME/DESCRIPTION
*****	*****
0420	LIGHTHOUSE CHARTER
0430	SACRAMENTO VALLEY CHARTER
0440	WASHINGTON MIDDLE COLLEGE HIGH SCHOOL CHARTER
0650	MEDICAL STIPEND
1055	CLASSIFIED PROFESSIONAL LEARNING
1500	COMMUNICATIONS
1502	FOSTER YOUTH
1900	WASC VISITATION
1901	WTA
3004	FIRST AID
3006	HEPATITIS B VACCINE
3007	PRE-EMPLOYMENT DRUG TEST
3008	PRE-EMPLOYMENT HEALTH CERTIFICATION (Certificated)
3009	PRE-EMPLOYMENT HEALTH CERTIFICATION (Classified)
3010	VOLUNTEER FINGERPRINTING
3100	PRESCHOOL PARENT FEES, PART DAY
3200	PRESCHOOL PARENT FEES, FULL DAY
5001	OUT OF HOME CARE (Special Ed Only)
5002	MENTAL HEALTH REFERRAL (Special Ed Only)
6003	COOK MANAGER OT (Cafeteria Fund Only)
6004	CAFETERIA ASSIST OT (Cafeteria Fund Only)
6005	SNACK BAR OT (Cafeteria Fund Only)
6103	COOK MANAGER EXTRA HRS (Cafeteria Fund Only)
6104	CAFETERIA ASSIST EXT HRS (Cafeteria Fund Only)
6105	SNACK BAR EXTRA HRS (Cafeteria Fund Only)
6900	SOLAR PHASE 3
6901	RIVERBANK/WESTFIELD ROOFING
6902	PORTABLE RELOCATION
6903	ENERGY EFFICIENCY, PROP 39
7001	ALYCE NORMAN ROOFING ERP
7100	WMO SHADE STRUCTURE
7200	STONEGATE COLUMNS, STAGE, GARDEN
7300	WESTFIELD COMPUTER LAB
7400	DISTRICT OFFICE RECONFIGURATION
7500	SOUTHPORT PORTABLE RELOCATION
7501	SOUTHPORT PAINTING
7600	RIVER CITY HVAC ROOM G2
7699	TRANSLATION
7700	BRYTE ADA RESTROOM
7701	BRYTE CAREER TECH REMODEL
8000	BRIDGEWAY ISLAND 6-8 EXPANSION
8001	BRIDGEWAY SHADE STRUCTURE
8550	MANDATED COSTS
9702	C-STEM+ (YCOE)