



Standardized Account Code Structure

2009-10

VCOE Standardized Account Code Structure

Fund	Object	Resource	Project Year	Goal	Function	Location	Mgmt	Optional	Barg. Unit
XXX	XXXX	XXXX	X	XXXX	XXXX	XXX	XXX	XXXX	X
3	4	4	1	4	4	3	3	4	1

Total digits - including dashes = 40

Fund	Applies to revenue, expenditure and balance sheet accounts
Object	Classifies expenditures by types or items purchased or services obtained
Resource	Project reporting. Tracks activities that are funded with revenues that have spending restrictions
Project Year	Distinguishes activities for federal projects that span more than one fiscal year
Goal	Who you are serving
Function	Activities or type of service performed
Location	Used to separate expenses within a program
Mgmt	The assignment of a specific program to the appropriate manager
Optional	Used to identify the program
Barg Unit	Used to identify specific bargaining units

Object Account Numbers

2009 - 2010 Budget Year

EXPENDITURES

1000	Certificated Salaries - Only positions <u>requiring</u> certification
1110	Teachers' Salaries - Only for "teaching pupils", including resource specialist and other classroom instructional duties. Teachers hired to perform other duties are not charged to this account.
1130	Substitute Teachers - Substitute teachers hired for other than classroom instruction are not charged to this account.
1150	SS / Ext.Yr. Teachers - Contract teachers on "extra" days and temporary teachers hired to replace contract teachers during the extended year or "break" for a year round teacher.
1200	Pupil Support Salaries - (Psychologist, Nurses, Counselor, Audiometrist, Audiologists, etc.)
1300	Certificated Supervisors & Admin. Salaries - (Supt., Assoc. & Asst. Supt., Directors, Coord., Consul., Prin., V.Prin.)
1900	Other Certificated Salaries - (Program Spec., Mentor Teacher, Resource Teacher not performing as classroom teacher.)
2000	Classified Salaries - ALL positions <u>not</u> requiring certification
2110	Paraeducator - (all non certificated instructional personnel including drug/alcohol program mentors.)
2111	Asst. Paraeducator
2120	Sub Paraeducator
2130	SS/Ext.Yr. Paraeducator
2200	Classified Support Salaries - (Instructional media, Library, pupil transp., maintenance, operations and other student support)
2300	Class Supervisors' & Admin. Salaries - (Classified supervisory personnel who are Supt., Assoc.& Asst.Supt., Directors, Chief Acctn'ts, Purchasing Agents, Site Administrators, Board Mbrs.)
2400	Clerical, Technical & Office Staff Salaries - (Clerks, Secretaries, Admin.Assts., Accountants, Bookkeepers, Programmers, Computer Operators & Technical Support)
2900	Other Classified Salaries - (work study or job training grant students, child care [not classroom instruction], building inspectors and other classified not listed above.)
3000	Employee Benefits
3101	STRS - Certificated Employees
3102	STRS - Classified Employees
3201	PERS - Certificated Employees
3202	PERS - Classified Employees
3301	Medicare/Alternative Retirement - Certificated Employees
3302	Medicare/Alternative Retirement - Classified Employees
3401	Health & Welfare - Certificated Employees
3402	Health & Welfare - Classified Employees
3501	SUI - Certificated Employees
3502	SUI - Classified Employees
3601	Workers Comp. - Certificated Employees

Object Account Numbers

2009 - 2010 Budget Year

EXPENDITURES

3602	Workers Comp. - Classified Employees
3701	Retiree Benefits - Certificated Retirees
3702	Retiree Benefits - Classified Retirees
3801	PERS Reduction - Certificated Employees
3802	PERS Reduction - Classified Employees
3901	Other Benefits - Certificated Employees
3902	Other Benefits - Classified Employees
4000	Books & Supplies
4100	Approved Textbooks and Core Curricular Materials - (includes <u>State &/or Board adopted</u> textbooks, materials, manipulatives, workbooks, kits, software, etc.
4101	K-8 Instr Materials
4105	9-12 Instr Materials
4200	Books & Reference Materials - (Includes all non-adopted instructional books & reference materials as well as general staff reference books)
4300	Materials & Supplies - Consumable materials and supplies. (All "instructional" supplies should be recorded in 4100, 4200 or 4311.)
4301	Office Supplies & Materials
4302	Workshop Supplies & Materials
4303	Custodial/Gardening Supplies & Materials
4304	Building Maintenance Supplies & Materials
4310	Vehicle Supplies & Materials
4311	Classroom Supplies & Materials (Excluding those State &/or Board adopted materials listed above)
4322	Printing Paper (bulk purchases i.e.. Graphics & Information Technology Services)
4330	Other Materials & Supplies
4400	Non-Capitalized Equipment - (Equipment costing less than \$5,000)
4700	Food - Used in Student Food Service Activities (Not reimbursed through School Lunch Program) (Must be used with Function 3700 - Food Service) i.e. food purchased for field trips, classroom snacks, etc. Food used for instructional purposes are recorded in 4311 - Classroom Supplies & Materials
5000	Services & Other Operating Expenditures
5100	Subagreement payments - Not subject to indirect costs
5177	Subagreement payments - General
5178	Subagreement payments - Transportation
5179	Subagreement payments - Legal
5200	Travel & Conferences
5210	Travel - Employees Only
5211	Conferences - Employees Only
5215	IT Employee Technical Training
5300	Dues & Memberships
5400	Insurance (Fire, Theft, Liability, Fidelity Bonds)
5500	Utilities (excluding Phone)
5501	Gas

Object Account Numbers

2009 - 2010 Budget Year

EXPENDITURES

	5502	Electric
	5504	Water & Sewer
	5505	Trash
	5507	Other
	5508	Bottled Water
5600		Rents, Leases & Repairs by outside vendors of sites, buildings & equipment
	5602	Equipment Rent/Lease (Excludes phones. They are 5901)
	5603	Equipment Maintenance/Repairs (by vendor)
	5609	Other Rents, Leases & Repairs Contracts (not facility rent)
	5612	Vehicle Maintenance
	5616	Building Maintenance
	5699	Building Rent/Lease (Will always be used with Function 8700 - Facilities Rents & Leases). (Must record here for proper 1099 reporting)
5700		Direct Cost Transfers - (Only for cost that change function. Direct cost that do not change function are recorded in 7310)
	5711	Printing/Graphics
	5712	Media Services
	5713	Miscellaneous Transfers (i.e. Special Project transfers)
	5714	In-House Training
	5715	Conference Room Charges - Always Function 8700 - Facilities Rents & Leases)
	5716	Direct Support - IT Services - Always Function 7700
	5717	Direct Support - Grounds Maintenance - Always Function 8100 - Plant Maintenance & Operation
	5718	Direct Support - Building Maintenance - Always Function 8100 - Plant Maintenance & Operation
	5719	Copier Charges
	5720	Research & Evaluation
	5722	Direct Support - A/C Maintenance - Always Function 8100 - Plant Maintenance & Operation
	5750	Interfund Services Charges/Credits
	5751	Interfund - Printing
	5752	Interfund - Media Services
	5753	Interfund - Miscellaneous Transfers
	5754	Interfund - In-House Training
	5755	Interfund - Conference Rooms - Always Function 8700
	5756	Interfund - IT Services - Always Function 7700
	5757	Interfund - Grounds Maintenance - Always Function 8100
	5758	Interfund - Maintenance - Always Function 8100
	5759	Interfund - Copier Charges
	5762	Interfund - Air Conditioning - Always Function 8100
5800		Professional /Consulting Services & Operating Expenditures
	5801	Consultants and related expense
	5802	Contract Teachers and related expense

Object Account Numbers

2009 - 2010 Budget Year

EXPENDITURES

5803	Textbook, Tuition & Personal Property Reimbursements to Employees
5804	Legal Services
5805	Elections
5807	Advertising
5808	Transportation (Home to School - Function 3600 and Field trips - Function 1XXX)
5809	Other Contracts (Audit, inspections & permits, plan reviews, utility connection fees, hearing officers, penalties, judgments, fingerprints, TB tests, physician/medical services, non-employee personal property damage, field trip tickets, transit passes, NPS contracts, etc)
5810	Community College Tuition
5811	University Tuition
5812	Test Fees
5813	Support Providers
5814	Administration Mentor
5815	Stipends
5816	District Team Leaders
5817	External Evaluations
5818	Release Time
5819	Fingerprinting
5877	Subagreement payments - General - subject to indirect cost (Must be used in conjunction with object code 5177)
5878	Subagreement payments - Transportation - subject to indirect cost (Must be used in conjunction with object code 5177)
5879	Subagreement payments - Legal - subject to indirect cost (Must be used in conjunction with object code 5177)
5898	Health Care Professional Services (Must record here for proper 1099 reporting)
5900	Communications
5901	Phone/pagers
5902	Postage, UPS, FedEx (Communications Delivery)
5903	Internet Service & Lines
5904	VCS Net Phone Lines for District Service
5911	Cell Phone Stipend - Certificated
5912	Cell Phone Stipend - Classified
6000	Capital Outlay
6100	Sites and Improvement of Sites (Includes expense associated with acquisition of new sites such as: survey, appraisal fees, title insurance, and fees. If the site is not purchased those expense are recorded in 5800. Only "first time" improvement charged here. Repairs and maintenance of improvements are 5616 expense.) Always use with Function 8500.
6101	Escrow Costs / Alta Survey - Sites & Imp. Of Sites
6102	Due Diligence Consultants - Sites & Imp. Of Sites
6103	CDE & DTSC re - Sites & Imp. Of Sites
6104	Legal Services - Sites & Imp. Of Sites

Object Account Numbers

2009 - 2010 Budget Year

EXPENDITURES

6105	Land Cost - Site & Imp. Of Sites
6170	Land Improvements
6200	Buildings and Improvement of Buildings - Always use with Function 8500. (Includes cost of construction and or purchase of new buildings and additions and replacement of obsolete buildings, including advertising, architect and engineering fees. Maintenance & Repair of existing buildings are 5616 expense.) .
6201	Architect Services
6202	City Fees
6203	Utility Connect
6204	Legal Services
6205	Value Engineering
6206	Cost Estimator
6207	DSA Fees
6208	CEQA Fees
6210	Contractor Construction Cost
6211	Off Site Improvements
6212	Tests & Inspections
6213	Bid Documents
6214	Baseline Schedule
6215	Furniture
6216	Equipment
6217	Technology
6218	Communications
6219	Mobilization Supplies
6300	Books and Media for New School Libraries or Major Expansion of School Libraries
6400	Equipment Purchase
6401	Lease Purchase Equipment
6500	Equipment Replacement
6501	Lease Purchase Equipment Replacement
6900	Depreciation
7000	Other Outgo
7211	Transfers of Pass-through Revenues to Districts (When Co. Office has no responsibility to operate the project.)
7212	Transfers of Pass-through Revenues to Counties (When Co. Office has no responsibility to operate the project.)
7221	Transfer of Apportionments to Districts (i.e. Special Education AB 602 funds)
7281	All Other Transfers to Districts (i.e. Direct Service Funds to small school districts)
7282	All Other Transfers to Other County Offices
7299	All Other Transfers Out (i.e. Transfers of resources to non-LEA's)
7310	Direct Support/Indirect Costs Charges - Always Function 7200 - Administration
7350	Interfund Direct Support Charges/Credits

Object Account Numbers

2009 - 2010 Budget Year

EXPENDITURES

7372	Direct Support - A/C Maintenance - Always Function 8100 - Plant Maintenance & Operation
7375	Meeting Room Charges - Always Function 8700 - Facilities Rents & Leases)
7376	Direct Support - ITS Services - Always Function 7700 - Data Processing Services
7377	Direct Support - Grounds Maintenance - Always Function 8100 - Plant Maintenance & Operation
7378	Direct Support - Building Maintenance - Always Function 8100 - Plant Maintenance & Operation
7382	Interfund - Air Conditioning
7385	Interfund - Conference Rooms
7386	Interfund - ITS
7387	Interfund - Grounds Maintenance
7388	Interfund - Maintenance
7400	Debt Service
7438	Debt Service - Interest
7439	Debt Service - Principal
7600-7629	Interfund Transfers Out
7611	From General to Child Development Fund
7612	To Special Reserve Fund
7615	To Deferred Maintenance Fund
7619	Other Authorized Interfund Transfers Out (Forest Reserve)
7630-7699	All Other Financing Uses
7639	Debt Service - Other Debt Service Payments
7699	All Other Financing Uses

Object Account Numbers

2009 - 2010 Budget Year

REVENUE

8010-8099 Revenue Limit Sources	
8011	Revenue Limit State Aid
8019	Revenue Limit State Aid - Prior Year
8021	Homeowners' Exemption
8022	Timber Yield Tax
8029	Other Subventions/In-Lieu Taxes
8030	Trailer Coach Fees
8041	Secured Roll Taxes
8042	Unsecured Roll Taxes
8043	Prior Years' Taxes
8044	Supplemental Taxes
8045	Education Revenue Augmentation Fund (ERAF)
8047	Community Redevelopment Funds - Subject to Rev. Limit Reduction
8048	Penalties & Interest from Delinquent Taxes
8082	Other In Lieu Taxes
8091	Revenue Limit Transfers (Special Ed. ADA Transfers)
8092	PERS Reduction Transfer
8097	Special Education Tax Transfer
8100-8299 Federal Revenue	
8110	Maintenance & Operations - Public Law
8181	Special Education Entitlement
8182	Special Education Discretionary Grants
8220	Child Nutrition Program
8260	Forest Reserve Funds
8270	Flood Control Funds
8280	U.S. Wildlife Reserve Funds
8281	FEMA
8285	Interagency Contracts Between LEAs (Federal Rev. from another LEA for contracted services)
8287	Pass-through Revenues from Federal Sources (i.e. Migrant Education)
8290	All Other Federal Revenues
8300-8599 Other State Revenue	
8311	Other State Apportionments - Current Year (Non-revenue limit apportionments, i.e. ROP, Special Ed.)
8319	Other State Apportionments - Prior Year (Non-Revenue limit apportionments, i.e. ROP, Special Ed.)
8520	Child Nutrition (State Revenue for Child Nutrition Program)
8530	Child Development Apportionments
8540	Deferred Maintenance Allowance
8545	School Facilities Apportionment
8550	Mandated Cost Reimbursements (Record in the year received)
8560	State Lottery

Object Account Numbers

2009 - 2010 Budget Year

REVENUE

8575	Homeowners' Exemption
8576	Other Subventions/In-Lieu Taxes
8587	Pass-through Revenues from State Sources
8590	All Other State Revenue
8600-8799	Other Local Revenue
8625	Community Redevelopment Funds - Not Subject to Rev. Limit Reduction
8631	Sale of Equipment and Supplies
8632	Sales of Publications
8639	Other Sales
8650	Leases and Rentals
8660	Interest
8662	Net Increase (Decrease) in the Fair Value of Investments
8670-8689	Fees & Contracts
8677	Interagency Services Between LEAs (Expenditures to fulfill these contracts should be coded to Goal 7110)
8689	Other Fees and Contract Services
8697	Pass-through Revenues from Local Sources
8699	All Other Local Revenue (library fines, gifts, contributions)
8710	Tuition / Excess Cost Reimbursement
8781	All Other Transfers from Districts
8782	All Other Transfers from County Offices
8783	Transfers from JPAs (Excluding apportionment or pass-through revenue)
8791	Transfers of Apportionments from Districts
8792	Transfers of Apportionments from Counties
8799	Other Transfers from all Others (Transfers of resources from non-LEAs)
8910-8929	Interfund Transfers In
8911	Transfers to Child Development from General Fund
8912	Special Reserve Transfers In
8915	Deferred Maintenance Transfers In
8919	Other Interfund Transfers In
8930-8979	All Other Financing Sources
8953	Proceeds from Sale/Lease Purchase of Land & Buildings
8971	Proceeds from COP
8972	Proceeds from Lease
8979	All Other Financing Sources

Object Account Numbers

2009 - 2010 Budget Year

REVENUE

8980-8999 Contributions	
8980	Contributions from Unrestricted Resources (Transfers to restricted resources when the revenue for a restricted resource is less than the expenditures. May also apply to transfers from one unrestricted resource to another. Also record in this account is the LEA's contribution of matching funds, if required, by a special project. Debit and credit this account in both the resources. This account must net zero at the fund level - i.e. general fund and not sub-funds).
8990	Contributions from Restricted Revenues. (Transfers of Restricted Revenues to another resource, i.e. School-Based Coordination program and Mega-Item Transfers)
8998	Flexibility Transfers (Mega-Item transfers between items)

Resource Codes/Alpha Sort

2009 - 10 Budget Year

SACS	Description
Resource Code	
6010	After School Education & Safety, Tech Assist
6260	Alternative Certification, Internship Credential
9024	ARCHES Planning Grant
6760	Arts & Music Block Grant
6761	Arts, Music, PE Supplies & Equip
9032	ASAP - After School Assistance Providers
7392	Beginning Teacher Support & Asses.
7275	Bilingual Teacher Training
0734	Bilingual Teacher Training Workshops
0710	Boswell Donations
0704	Buena High Donations
9023	BWET - Channel Islands Live
7026	CA Instructional School Garden
7055	CAHSEE Intensive Instruction
7810	CalSTRS
7271	Calif Peer Assistance & Review
2500	CalSafe - County Classroom
9026	CARES
6045	CD - COLA
5055	CD - Local Planning Councils
6050	CD - PKFLP
6052	CD - PKFLP Support
5035	CD - Quality Improvement
7276	Certificated Staff Mentoring Program
0753	Charles Weis Scholarship
2420	County Community Schools
0715	Court Schools Donations
9017	DCP Funding
0723	De Anza Donations
3715	Drug Free Schools - COE Administration
0714	Dwire Donations
3385	Early Intervention
5630	Educate California's Homeless
7110	Education Technology CTAP
6286	English Language Acquisition Program
0727	Exploring The Arts
3000	Federal Resources Restricted

Resource Codes/Alpha Sort

2009 - 10 Budget Year

SACS	Description
Resource Code	
9012	First 5-Calif/MEES Expansion
7366	Foster Youth Programs
7367	Foster Youth Services - Juvenile Detention
9027	Friday Nite Live
9033	Friday Nite Live Mentoring
0718	Gateway Donations
0752	Gateway Scholarships
9011	Hansen Trust Grants
0709	Homeless Donations
0744	Impact II
6515	Infant Discretionary Funds
2410	Juvenile Court - (County only)
0722	Library Donations
6300	Lottery, Instructional Materials
5635	McKinney - Vento Homeless, ARRA
5640	Medi-Cal Billing
0720	Medical Therapy Donations
0749	Mental Health - Other
0747	Mental Health - Phoenix
0732	Moorpark High Donations
9019	Neighborhoods for Learning
0000	No reporting requirement
2900	Other Restricted Revenue Limit
6263	Paraprofessional Teacher Training
0711	Penfield Donations
0717	Phoenix Donations
0716	Pleasant Valley Instructional Center Donations
6275	PMAT Clearinghouse
6275	PMAT Region C
3319	Preschool - Federal, ARRA
3315	Preschool - Federal
9010	Preschool for All
3324	Preschool - Local, Part B, ARRA
3320	Preschool - Local, Part B
6530	Preschool Low Incidence
3345	Preschool Staff Development, Part B
7393	Professional Development Block Grant

Resource Codes/Alpha Sort

2009 - 10 Budget Year

SACS	Description
Resource Code	
6520	Project Workability
7400	Quality Ed Investment Act/County Operations
9025	Regional Capacity Building Grant
0760	Research & Evaluation
2000	Restricted Revenue Limit Resource
6350	ROC/P Apportionment
0719	ROP Donations
0730	RSDSS Workshops
0750	SACS Project
0706	Safety Credits
0733	San Miguel Donations
0721	Scholarship Donations
7395	School & Library Improvement Block Grant
7710	School Facilities Bond Project
6405	School Safety & Violence Prevention
0707	SELPA Donations
7156	State Instructional Materials
1100	State Lottery
7802	SUI State Revenue
9031	Summer Jobs for Youth
0728	Teacher Support Workshops
3110	Title I, Migrant Ed, Even Start
3010	Title I, Part A, Basic Grants
3011	Title I, Part A, Basic Grants, ARRA
3020	Title I, Part A, Basic School Support
3060	Title I, Part C, Migrant Ed, Regular
3061	Title I, Part C, Migrant Ed, Summer
3025	Title I, Part D, Delinquent
3026	Title I, Part D, ARRA
4035	Title II, Part A, Teacher Quality
4045	Title II, Part D, EETT
3710	Title IV, Drug Free Schools, VCOE Program
4110	Title V, Part A, Innovative Education
4123	Title VI, 21st Century Community Learning
0712	Triggs Donations
0725	Triton Donations
6680	TUPE - COE Administrative Grants

Resource Codes/Alpha Sort

2009 - 10 Budget Year

SACS	Description
Resource Code	
6660	TUPE - VCOE Elementary Grades 4-8
0000	Unrestricted Resources
0713	Ventura High Donations
2241	Web Design Student Body
7385	Williams/Valenzuela - County Oversight

Resource Codes/Alpha Sort

2009 - 10 Budget Year

SACS	Description
Resource Code	
ROP Student Body Accounts	
0270	Auto Body Student Body
0271	Auto Painting Student Body
0272	Auto Service Student Body
0273	Auto Service - Ventura High Student Body
0279	Aviation Student Body
0230	Bank & Finance Student Body
0232	Computer Bus & Software Student Body
0233	Computer Bus & Software - Fillmore Student Body
0274	Computer Repair & Maintenance Student Body
0212	Dental Assist
0260	Dental Assistant Student Body
0235	Diversified Occupations
0213	Emergency First Responder
0290	Fund Raiser Student Body
0220	Graphic Design Student Body
0261	Health Careers Student Body
0262	Medical Assistant Student Body
0276	Net Prep Student Body
0264	Nursing Assistant Student Body
0242	Photo Hueneme Student Body
0221	Printing Technology Student Body
0236	Retail Merch - Thousand Oaks Student Body
0234	Retail Merch -Mont. Wards Stud
0291	Tax - Student Body
0241	Teacher's Aide Student Body
0222	Video Productions-Oxnard Student Body
0224	Web Design Student Body
0275	Web Design - Day Student Body
0278	Welding Student Body

Resource Codes/Numeric Sort

2009 - 2010 Budget Year

SACS	Description
Resource Code	
0000	No reporting requirement/Unrestricted
0704	Buena High Donations
0706	Safety Credits
0707	SELPA Donations
0709	Homeless Donations
0710	Boswell Donations
0711	Penfield Donations
0712	Triggs Donations
0713	Ventura High Donations
0714	Dwire Donations
0715	Court Schools Donations
0716	Pleasant Valley Instructional Center Donations
0717	Phoenix Donations
0718	Gateway Donations
0719	ROP Donations
0720	Medical Therapy Donations
0721	Scholarship Donations
0722	Library Donations
0723	De Anza Donations
0725	Triton Donations
0726	Partnership For Education Leadership
0727	Exploring The Arts
0728	Teacher Support Workshops
0730	RSDSS Workshops
0732	Moorpark High Donations
0733	San Miguel Donations
0734	Bilingual Teacher Training Workshops
0744	Impact II
0747	Mental Health - Phoenix
0749	Mental Health - Other
0750	SACS Project
0752	Gateway Scholarships
0753	Charles Weis Scholarship
0760	Research & Evaluation
1100	State Lottery
2000	Restricted Revenue Limit Resource
2241	Web Design Student Body

Resource Codes/Numeric Sort

2009 - 2010 Budget Year

SACS	Description
Resource Code	
2410	Juvenile Court - (County only)
2420	County Community Schools
2500	CalSafe - County Classroom
2900	Other Restricted Revenue Limit
3000	Federal Resources Restricted
3010	Title I, Part A, Basic Grants
3011	Title I, Part A, Basic Grants, ARRA
3020	Title I, Part A, Basic School Support
3025	Title I, Part D, Delinquent
3026	Title I, Part D, ARRA
3060	Title I, Part C, Migrant Ed, Regular
3061	Title I, Part C, Migrant Ed, Summer
3110	Title I, Migrant Ed, Even Start
3315	Preschool - Federal
3319	Preschool - Federal, ARRA
3320	Preschool - Local Entitlement, Part B
3324	Preschool - Local Entitlement, Part B, ARRA
3345	Preschool Staff Development, Part B
3385	Early Intervention
3710	Title IV, Drug Free Schools - VCOE Program
3715	Drug Free Schools - COE Administration
4035	Title II, Part A, Teacher Quality
4045	Title II, Part D, EETT
4110	Title V, Part A, Innovative Education
4123	Title VI, 21st Century Community Learning
5035	CD - Quality Improvement
5055	CD - Local Planning Councils
5630	Educate California's Homeless
5635	McKinney - Vento Homeless, ARRA
5640	Medi-Cal Billing
6010	After School Education & Safety, Tech Assist
6045	CD - COLA
6050	CD - PKFLP
6052	CD - PKFLP Support
6260	Alternative Certification, Internship Credential
6263	Paraprofessional Teacher Training
6275	PMAT Clearinghouse

Resource Codes/Numeric Sort

2009 - 2010 Budget Year

SACS	Description
Resource Code	
6275	PMAT Region C
6286	English Language Acquisition Program
6300	Lottery, Instructional Materials
6350	ROC/P Apportionment
6405	School Safety & Violence Prevention
6515	Infant Discretionary Funds
6520	Project Workability
6530	Preschool Low Incidence
6660	TUPE - Elementary Grades 4-8
6680	TUPE - COE Administrative Grants
6760	Arts & Music Block Grant
6761	Arts, Music, PE Supplies & Equip
7026	CA Instructional School Garden
7055	CAHSEE Intensive Instruction
7110	Education Technology CTAP
7156	State Instructional Materials
7271	Calif Peer Assistance & Review
7275	Bilingual Teacher Training
7276	Certificated Staff Mentoring Program
7366	Foster Youth Programs
7367	Foster Youth Services - Juvenile Detention
7385	Williams/Valenzuela - County Oversight
7392	Beginning Teacher Support & Assess.
7393	Professional Development Block
7395	School & Library Improvement Block Grant
7400	Quality Educ. Investment Act - County Operations
7710	School Facilities Bond Project
7802	SUI State Revenue
7810	CalSTRS
9010	Preschool for All
9011	Hansen Trust Grants
9012	First 5 - Calif/MEES Expansion
9017	DCP Funding
9019	Neighborhoods for Learning
9023	BWET - Channel Islands Live
9024	ARCHES Planning Grant
9025	Regional Capacity Building Grant

Resource Codes/Numeric Sort

2009 - 2010 Budget Year

SACS	Description
Resource Code	
9026	CARES
9027	Friday Nite Live
9031	Summer Jobs for Youth
9032	ASAP - After School Assistance Providers
9033	Friday Nite Live Mentoring

Resource Codes/Numeric Sort

2009 - 2010 Budget Year

SACS	Description
Resource Code	
ROP Student Body Accounts	
0212	Dental Assist
0213	Emergency First Responder
0220	Graphic Design Student Body
0221	Printing Technology Student Body
0222	Video Productions - Oxnard Student Body
0224	Web Design Student Body
0230	Bank & Finance Student Body
0232	Computer Business & Software Student Body
0233	Computer Business & Software - Fillmore Student
0234	Retail Merch - Mont. Wards Stud
0235	Diversified Occupations
0236	Retail Merchandising - Thousand Oaks
0241	Teacher's Aide Student Body
0242	Photo Hueneme Student Body
0260	Dental Assistant Student Body
0261	Health Careers Student Body
0262	Medical Assistant Student Body
0264	Nursing Assistant Student Body
0270	Auto Body Student Body
0271	Auto Painting Student Body
0272	Auto Service Student Body
0273	Auto Service - Ventura High Student Body
0274	Computer Repair & Maint Student Body
0275	Web Design - Day Student Body
0276	Net Prep Student Body
0278	Welding Student Body
0279	Aviation Student Body
0290	Fund Raiser Student Body
0291	Tax - Student Body

Project Year	
Code	Year
0	1999/00
1	2000/01
2	2001/02
3	2002/03
4	2003/04
5	2004/05
6	2005/06
7	2006/07
8	2007/08
9	2008/09

Goal Classification

2009 - 2010 Budget Year

Code	Title
0000	Undistributed
0001-6999	Instructional
0001-0999	General Education, Pre-K
0001	General Education, Pre-K
1000-3999	General Education, K-12
1110	General Education, K-12
1130-1999	Other K-12 Subject Matter & Other D-12 Tracking - Locally defined
2000-2999	Reserved for Future State Definitions for Other Subject Matter &
3100	Alternative Schools
3200	Continuation Schools
3300	Independent Study Centers
3400	Opportunity Schools
3500	County Community Schools (COE only)
3550	Community Day Schools
3600	Juvenile Courts
3700	Specialized Secondary Programs
3800	Vocational Education
4000-4749	General Education, Adult
4110	Regular Education, Adult
4130-4399	Other Subject Matter & Other Tracking, Adult - Locally defined
4610	Adult Independent Study Centers
4620	Adult Correctional Education
4360	Adult Vocational Education
4750-4999	Supplemental Education, K-12
4760	Bilingual
4850	Migrant Education
4900	Other Supplemental Education (COE only)
5000-5999	Special Education
5001	Special Education - Unspecified
5050	Regionalized Services
5060	Regionalized Program Specialist
5710	Special Education, Infants
5730	Special Education, Preschool Students
5750	Special Education, Ages 5-22 Severely Disabled
5770	Special Education, Ages 5-22 Nonseverely Disabled
6000-6999	Regional Occupational Center/Program (ROP/C)
6000	Regional Occupational Center/Program (ROP/C)

Goal Classification

2009 - 2010 Budget Year

Code	Title
7000-9999	Other Goals
7100-7199	Nonagency
7110	Nonagency - Educational
7150	Nonagency - Other
8100-8199	Community Services
8100	Community Services
8500-8599	Child Care & Development Services
8500	Child Care & Development Services
8600-8699	County Services to Districts
8600	County Services to Districts
9000-9999	Other Goals - Locally defined
9000	Other Local Goals

Function

2009 - 2010 Budget Year

There are a number of function accounts identified by italicized print in the attached detailed descriptions. Use of the italicized accounts is optional. **VCOE has elected not to use the optional accounts**, except in the 9000 category. For example, Instructional Supervision, Instructional Research and Curriculum Development are all recorded in Account 2100 - Supervision of Instruction. A line is drawn through the italicized numbers to clearly indicate the items described are part of the 2100 Account.

0000	Not Applicable to expenditure accounts. Used with revenue and balance sheet transactions that do not require a function. All expenditure transactions require a function.
1000-1999	Instruction
1000	Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Specialist Instruction
1130	Special Education: Supplemental Aids and Services in Regular Classrooms
1180	Special Education: Nonpublic Agencies/Schools (NPA/S)
1190	Special Education: Other Specialized Instructional Services
2000-2999	Instruction Related
2100	Supervision of Instruction
2200	Administrative Unit (AU) of Multidistrict SELPA
2420	Instructional Library, Media, and Technology
2490	Other Instructional Resources
2700	School Administration
3000-3999	Pupil Services
3110	Guidance and Counseling Services
3120	Psychological Services
3130	Attendance and Social Work Services
3140	Health Services
3150	Speech Pathology and Audiology Services
3160	Pupil Testing Services
3600	Pupil Transportation
3700	Food Services
3900	Other Pupil Services
4000	Ancillary Services (Educational Services to non-VCOE students)
5000	Community Services
6000	Enterprise (Not applicable to VCOE)
7000-7999	General Administration
7100	Board and Superintendent
7200	Other General Administration
7700	Data Processing Services

Function

2009 - 2010 Budget Year

8000-8999	Plant Services
8100	Plant Maintenance & Operations
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases
9000-9999	Other Outgo
9100	Debt Service
9200	Transfers between Agencies
9300	Interfund Transfers

SACS Location Codes - ROP	
Camarillo Airport	000
Conejo Unified	100
Conejo VHS	102
NPHS	103
Thousand Oaks HS	104
Westlake HS	105
Fillmore Unified	200
Fillmore HS	201
Moorpark Unified	300
Moorpark HS	301
Oak Park Unified	400
Oak Park HS	401
Oak View HS	402
Ojai Unified	500
Nordhoff HS	501
Oxnard Union HS District	600
Camarillo HS	601
Channel Islands HS	602
Hueneme HS	603
Oxnard HS	604
Pacifica HS	605
Rio Mesa HS	606
Santa Paula Union HS Dist	700
Santa Paula HS	701
Simi Valley USD	800
Royal HS	801
Santa Susana HS	802
Simi Valley HS	803
Ventura Unified SD	900
Buena HS	901
Foothill HS	902
Ventura HS	903

SACS District Location Codes for segregation of Charges to Districts	
Briggs	715
Hueneme	625
Las Virgenes	250
Mesa	630
Mupu	720
Ocean View	635
Oxnard Elementary	640
Pleasant Valley	645
Rio	650
Santa Clara	725
Santa Paula Elementary	730
Oxnard High	600
Santa Paula High	700
Conejo Unified	100
Fillmore Unified	200
Moorpark Unified	300
Oak Park Unified	400
Ojai Unified	500
Simi Unified	800
Ventura Unified	900
NUMERICAL ORDER	
Conejo Unified	100
Fillmore Unified	200
Las Virgenes	250
Moorpark Unified	300
Oak Park Unified	400
Ojai Unified	500
Oxnard High	600
Hueneme	625
Mesa	630
Ocean View	635
Oxnard	640
Pleasant Valley	645
Rio	650
Somis	655
Santa Paula High	700
Briggs	715
Mupu	720
Santa Clara	725
Santa Paula	730
Simi Unified	800
Ventura Unified	900

Codes 001 through 099 will also be used for various individual programs. These numbers have no generic meaning, but are used to segregate costs within a program, such as for individual classes or specific items within an object.

SACS Management Codes	
Mantooth	000
Prosser	100
Etchart	110
Compton	113
Driscoll	120
Carr	130
Simmons	140
Lovo	150
Hanson	160
Shackelford	200
Gore	230
Contini	240
Huff	241
Tarkany	251
Gahan	260
Taylor	261
Andrews	262
Murray	263
Barlow	264
Nye	265
Minear	266
Hamlin	270
Chrisman	280
Rice	300
Mendoza	310
Velarde	320
Weir	330
Rohlfing	340
Samples	400
Arner-Costello	410

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
001		Special Education
001	0600	Special Ed Support
001	0601	Occupational Therapy
001	0602	Principals
001	0603	Nurses
001	0604	Psychologists
001	0605	Speech
001	0606	Visually Handicpped Specialist
001	0607	Audiology
001	0611	San Miguel
001	0613	Pleasant Valley Instructional Center
001	0614	Salary & Benefits - Preschool
001	0620	Penfield School
001	0621	Triggs Conejo School
001	0622	Dwire School
001	0627	Hollywood Beach School
001	0628	Sunkist School
001	0629	La Mariposa
001	0630	De Anza Class C3
001	0631	Sequoia
001	0632	Las Colinas
001	0633	De Anza Class C5
001	0635	Chavez School
001	0636	Triton Academy/Los Altos
001	0637	Park Oaks - Preschool
001	0640	Buena High School
001	0641	Ventura High
001	0643	Moorpark High
001	0650	Boswell School
001	0651	Phoenix/Moorpark Post Secondary Access
001	0660	Phoenix/Camarillo
001	0661	Phoenix/Los Nogales SED Program
001	0662	Phoenix/Moorpark SED Program
001	0671	Resource Specialist - Court Schools
001	0672	Resource Specialist - Community Schools
001	0690	One to One Paraeducators
001	0691	Summer School Salaries
001	0692	Salary & Benefits - 5-22 Sp Ed Staff

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
002		Special Education Transportation
002	0021	Special Education Transportation
002	0022	Transportation Administration
003		Special Education Local Plan Area
003	0031	SELPA Districts
003	0032	SELPA Regionalized Services
003	0033	SELPA Program Specialists
003	0034	Low Incidence Funding
003	0035	SELPA Specialist
003	0036	SELPA Staff Development/Inservice
003	0037	SELPA Growth 25%
003	0038	Autism Maximization
003	0039	ATAC
003	0040	Adaptive Physical Education
003	0042	SB 1895 Mental Health Funds
003	0043	Out of Home Care Apportionment
003	0044	AB602 Prior Year Adjustments
013		Special Projects
013	0202	Infant Discretionary
013	0203	Part C - Early Intervention
013	0204	Preschool Local Entitlement
013	0205	State Workability
013	0207	Federal Preschool
013	0209	Personnel Development
013	0210	Low Incidence Entitlement
013	0211	Preschool Staff Development
013	0231	Drug Free Schools - Admin
013	0232	Drug Free Schools - VCOE Programs
013	0233	Region 8 - School Readiness
013	0237	21st Century CLC Program
013	0238	ASAP - After School Assistance Providers
013	0240	Pre-School for All
013	0242	CARES
013	0252	Region 8 After School Learning - Tech
013	0255	Tobacco Use Prevention - VCOE Programs
013	0256	Tobacco Use Prevention - Admin
013	0263	Migrant Education
013	0264	Migrant Education - supplemental

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
013	0266	Title I, Part A
013	0267	Title I, Part D
013	0275	Neighborhood for Learning
013	0285	Carl Washington School Safety Act
013	0288	California School Library Act
013	0301	Foster Youth Services
013	0303	California Conservation Corps
013	0304	Foster Youth Services - Juvenile Detention
013	0308	Educate California's Homeless
013	0312	Summer Jobs for Youth
013	0317	Quality Education Investment Act
013	0320	Hansen Trust Education
013	0321	DCP Funding & ISP Services
013	0322	State Teacher Retirement System
013	0323	State Instructional Materials
013	0324	First 5 California / MEES
013	0326	LEA Medi-Cal Collaborative
013	0327	Williams Case/Valenzuela Settlement - County Oversight
013	0328	Lottery - Restricted
013	0329	Title I, Part A, Basic Grant
013	0331	EETT Formula Grant
013	0333	CAHSEE Intensive Instruction & Service
013	0334	Professional Dev Block Grant
013	0336	Peer Assistance & Review
013	0340	Art & Music Grant
013	0341	Art, Music & PE Grant
013	0342	English Language Acquisition Program
013	0346	Certificated Staff Mentoring Program
013	0347	Title II, Part A, Teacher Quality
013	0354	SEASONS
013	0355	Special Education Internship Credential
013	0356	Personnel Mgmt. Assistance Teams - Clearinghouse
013	0357	Personnel Mgmt. Assistance Teams - Region C
013	0366	Internship Credential
013	0369	Beginning Teacher Support Assessment
013	0370	Statewide System of School Support
013	0383	Cal Tech Assistance Program
013	0384	Bilingual Teacher Training Program
013	0385	BWET - Channel Islands Live

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
013	0387	Title V, Part A, Innovative Education Strategies
013	0388	Paraprofessional Teacher Training
013	0389	EETT - Title II / Part D - Kern County
013	0590	Cal-Safe Teens
013	0591	Cal-Safe Babies
014		Court Schools
014	0401	Court School Support
014	0402	Providence School
015		Community Schools
015	0501	Community School Support
015	0503	Gateway Recovery Intervention
015	0506	Gateway Camarillo Campus
015	0512	Community School Transportation
016		Regional Occupation Program
016	1105	Floral Design
016	1106	Floral Design - Ventura
016	1120	Landscaping - Ventura
016	1121	Landscaping - JJC
016	1140	Agricultural Fabrication - Fillmore
016	1205	Graphic Design
016	1206	Graphic Design-Desktop Publishing - Nordhoff
016	1207	Graphic Design-Desktop Publishing - Moorpark
016	1209	Graphic Design-Desktop Publishing - Santa Susana
016	1212	Digital Photography - Fillmore
016	1215	Screen Printing
016	1216	Screen Printing - JJC
016	1225	Video Productions - Buena
016	1226	Video Productions - Oxnard
016	1227	Video Productions - Nordhoff
016	1229	Video Productions - Thousand Oaks
016	1230	Video Productions - Santa Susana
016	1231	Video Productions - Oak Park
016	1243	Web Design - Santa Susana
016	1244	Web Design - Buena
016	1245	Web Design - Moorpark
016	1301	Banking & Financing
016	1311	Computer Accounting - Buena
016	1320	Computer Business & Software - Oxnard PM

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
016	1321	Computer Business & Software
016	1323	Computer Business & Software - Fillmore
016	1328	Computer Business & Software - Oak Park
016	1329	Computer Business & Software - Royal
016	1330	Diversified Occupations - JJC
016	1334	Diversified Occupations #2
016	1335	Diversified Occupations #3
016	1338	Diversified Occupations - Oak Park
016	1339	Diversified Occupations - Moorpark
016	1341	Fashion Retail Merchandising
016	1342	Fashion Retail Merchandising - Thousand Oaks
016	1351	Virtual Enterprise - Moorpark High
016	1352	Virtual Enterprise - Santa Susanna
016	1405	Culinary Arts - Pacifica
016	1406	Culinary Arts - Newbury Park
016	1407	Culinary Arts - Ventura
016	1601	Dental Assistant
016	1608	Emergency First Responder
016	1611	Health Careers
016	1611	Health Careers - Nordoff
016	1621	Medical Assistant
016	1641	Nursing Assistant
016	1651	Sports Medicine - Oak Park
016	1652	Sports Medicine - Newbury Park
016	1701	Auto Body
016	1711	Auto Painting
016	1715	Aviation
016	1721	Auto Service - Buena
016	1722	Auto Service
016	1723	Auto Service - Nordhoff
016	1726	Auto Service - Ventura
016	1728	Auto Service - Fillmore
016	1729	Auto Service - Channel Islands
016	1730	Cabinet Making - Oak Park
016	1731	Cabinet Making - Buena
016	1732	Cabinet Making - Newbury Park
016	1737	Architectural Drafting - Oak Park
016	1745	Computer Repair & Maint - Ventura
016	1746	Computer Repair & Maint - Moorpark

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
016	1749	Computer Repair & Maint - JJC
016	1751	Construction Technology - Fillmore
016	1753	Stagecraft - Santa Susana
016	1761	Net Prep
016	1762	Network Technology (Cisco) - Ventura
016	1771	Machine Tool Technology - Thousand Oaks
016	1772	Machine Tool Technology - Buena
016	1773	Machine Tool Technology - Simi
016	1781	Welding
016	1783	Welding - Nordhoff
016	1791	Apprentice Programs
016	1901	ROP Administration
016	1902	ROP Support
016	1903	ROP Transportation
017	Special Projects, Unrestricted	
017	0704	Buena High Donations
017	0706	Safety Credits
017	0707	SELPA Donations
017	0709	Homeless/Foster Donations
017	0710	Boswell Donations
017	0711	Penfield Donations
017	0712	Triggs Donations
017	0713	Ventura High Donations
017	0714	Dwire Donations
017	0715	Court Schools Donations
017	0716	Pleasant Valley Instructional Center Donations
017	0717	Phoenix Donations
017	0718	Gateway Donations
017	0719	ROP Donations
017	0720	Medical Therapy Donations
017	0721	Scholarship Donations
017	0723	De Anza Donations
017	0725	Triton Donations
017	0727	Exploring the Arts
017	0728	Teacher Support Workshops
017	0730	RSDSS Workshops
017	0732	Moorpark High Donations
017	0733	San Miguel Donations

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
017	0734	Bilingual Teacher Training Workshops
017	0744	IMPACT II
017	0747	Mental Health Phoenix
017	0749	Mental Health - Other
017	0750	SACS Project
017	0752	Gateway Scholarships
017	0753	Charles Weis Scholarships
017	0760	Research & Evaluation
018		Capital Outlay
018	0801	Capital Outlay
018	0804	Network Expansion
018	0805	CESC Building
018	0806	Clearwire Lease
018	0807	ESC Renovation
018	0810	Redevelopment Revenue & Transfers
019		County Operations
019	0900	General Operations
019	0901	Internal Business Services
019	0902	Graphics
019	0903	COBRA Medical
019	0904	Interprogram Services
019	0905	Adolfo Rd
019	0906	Facilities Director
019	0907	Maintenance
019	0908	Air Conditioning Maintenance
019	0909	Grounds Maintenance
019	0911	Instructional Technology Training
019	0912	Library and LRDC
019	0917	Media Production Unit
019	0919	Projects & Assessments
019	0920	Curriculum Services
019	0921	Regional Capacity Building Grant
019	0922	Curriculum Workshops
019	0923	Science Fair
019	0924	Mock Trails
019	0925	IMPACT II
019	0929	Curriculum, Instruction & Continuous Improvement
019	0930	Human Resources

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
019	0931	SUI Claims Processing
019	0932	Collective Bargaining
019	0933	Live Scan
019	0940	Leadership Support Services
019	0941	Leadership Support Workshops
019	0942	Academic Decathlon
019	0943	AB 430 Principal Training Program
019	0950	Health Services
019	0951	Health Workshops
019	0952	Hearing Conservation
019	0953	Friday Night Live
019	0955	Educational Services Assoc.
019	0960	Board Members
019	0961	County Superintendent
019	0962	P-16 Council
019	0965	Business Services Assoc.
019	0970	School Business Advisory Services
019	0980	Information Technology Services
019	0982	Zangle District
019	0983	Wireless District
019	0984	Datawise
019	0985	Direct Service to Districts
019	0990	Student Services
120		Child Development Fund
120	0131	Child Care Planning Council
120	0132	AB 212 Salary Retention
120	0190	Pre-K Childcare Resource Program
120	0241	Pre-K Family Literacy Program
140		Deferred Maintenance
160		Forest Reserve
170		Retiree Benefit Fund
350		County Schools Facility Fund
401		Special Reserve - Capital Projects

Optional (Program Codes)

Sort by SACS Fund & Program

2009 - 2010 Budget Year

SACS		Description
Fund	Program	
402	0002	Redevelopment Agency
403	0003	Special Reserve - Equipment Replacement
950		ROP Student Body

Bargaining Unit	
0	Unrepresented
1	Ventura County Federation of School Employees (Certificated)
2	Ventura County Federation of Paraeducators