

# Standardized Account Code Structure (SACS) Training



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# Chart of Accounts

- A list of all the accounts of a local educational agency (LEA) and the numbers or codes assigned to the accounts is called a *chart of accounts*.
- The chart of accounts is the basis for what accounts may be used when recording a particular transaction.
- The official chart of accounts for LEAs is based on the standardized account code structure (SACS) established by the California Department of Education (CDE).
- TELLS A STORY



Name	Digit Length	Description
Fund	XX	A <u>Fund</u> is a fiscal and accounting entity with a self-balancing set of accounts. The general fund (01) is the most familiar fund.
Resource	XXXX	Specialized state & federal <u>Resource</u> revenues that have restrictions on how they are spent; within a fund.
Object	XXXX	This field classifies the type of expenditures. Common object classifications are salary, benefits, materials & supplies, technology, field trips, travel, contracts, etc.
Site	XXX	This field identifies the school site or office.
Goal	XXXX	This field defines the objective of the funds, or group of students who are receiving services. Another way to look at it is to ask who are we serving? Regular K-12 instruction, alternative education, special education, adult education, etc.
Function	XXXX	This field describes the activities or services performed to accomplish a set of objectives or goals. How are we serving the students? Through instruction, curriculum, counseling, psychological services, health services, etc.
Manager	XXXXXX	This field describes the manager(s) that is in charge of the budget.
Project Year	X	This field identifies the reporting year for a project that has more than one reporting year during the district's fiscal year.
Program	XXXX	This is a locally defined field and identifies the program that is being served to students by allowing us to track expenditures to class/subject level; such as, Health Academy, Law Academy, Welding Program, etc.

# FUND:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction.
- Identifies specific activities or defines certain objectives of an LEA in accordance with special regulations, restrictions, or limitations.
- Examples include general fund, child development fund, and cafeteria special revenue fund.
- Applies to revenue, expenditure, and balance sheet accounts.

# FUND:

- 01 GENERAL FUND
- 05 PAYROLL WARRANT PASS THROUGH (formerly Fund 76)
- 11 ADULT EDUCATION
- 12 CHILD DEVELOPMENT (Preschool)
- 13 CAFETERIA FUND (Food Service)
- 17 SPECIAL RESERVE FOR OTHER THAN CAP OUT
- 21 BUILDING FUND (Bond Fund)
- 25 CAPITAL FACILITIES (Developer Fees)
- 35 COUNTY SCHOOL FACILITY FUND
- 40 SP RSRV FOR CAPITAL OUTLAY
- 51 BOND INTEREST & REDEMPTION
- 52 DEBT SERVICE-CORPORATE FUND
- 67 SELF INSURANCE FUND
- 71 RETIREE BENEFIT FUND

# RESOURCE: (Project/Reporting)

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted. e.g., Quarterly & annual expenditure reports.
- Look at it as separate pots of money.
- Cannot transfer funds between Resources.

# RESOURCE:

## **0000 – 1999 Unrestricted Resources**

- 0000 UNDISTRIBUTED
- 0670 CENTRAL SUPPLEMENTAL/CONCENT
- 1400 EDUCATION PROTECTION ACCOUNT

## **3000 – 5999 Federal Resources Restricted**

- 3010 IASA-TITLE I BASIC
- 3182 ESSA: CSI SCHOOL IMPROVEMENT
- 3310 SPED IDEA BASIC LOCAL ENTITL
- 3311 SPED IDEA PRT B PRIVATE SCHOOL
- 3315 SPED-IDEA PRESCHOOL
- 3327 MENTAL HEALTH SERVICES
- 3412 DEPT OF REHAB - TRANSITION
- 3905 ADULT ED Fund 11 ABE - ESL CITIZENSHIP
- 3913 ADULT ED Fund 11-ASE GED
- 3926 EL CIVICS: Fund 11 CIT PREP CIVIC PTN
- 4035 TITLE II NO CHILD LEFT BEHIND
- 4045 TITLE II PART D TECHNOLO
- 4124 21ST CENTURY CCLC
- 4201 TITLE III - IMMIGRANT ED PROG
- 4203 TITLE III ENGLISH LEARNERS
- 5310 CHILD NUTRITION Fund 13
- 5330 CHILD NUTRITION Fund 13 SUMMER FOOD

## **6000 – 7999 State Resources Restricted**

- 6010 HEALTHY START-ASLSNPP

- 6105 CHILD DEVELOPMENT Fund 12 PRESCHOOL
- 6300 LOTTERY RESTRICTED – INSTL MATERIALS
- 6385 CPA - CALIF PARTNRSHP ACADEMY
- 6387 CTE INCENTIVE GRANT (CTEIG)
- 6388 STRONG WORKFORCE PROGRAM
- 6391 ADULT ED BLOCK GRANT Fund 11
- 6500 SPECIAL EDUCATION
- 7220 PARTNERSHIP ACADEMY
- 7311 CLASSIFIED SCHOOL EMP PD BLOCK GRANT
- 7338 COLLEGE READINESS BLOCK GRANT
- 7510 LOW PERFORMING STUDENTS BLOCK GRANT

## **8000 – 9999 Local Resources Restricted**

- 8150 ONGOING & MAJOR MAINT
- 9111 SPECIAL ACCOUNT #1
- 9112 SPECIAL ACCOUNT #2
- 9116 ABATEMENT ACCOUNT
- 9190 PARCEL TAX
- 9200 MRAD
- 9130 SILVER GIVING FOUNDATION
- 9515 HELLMAN FOUNDATION
- 9531 CHEVRON
- 9582 CPT 1 - CAREER PATHWAYS TRUST
- 9599 MISC DONATIONS
- 9631 TEACHER RESIDENCY

# OBJECT:

- Classifies expenditures by type of commodity or service (e.g., certificated salaries, classified salaries, employee benefits, books, and supplies).
- Classifies balance sheet accounts as assets, liabilities, or fund balance.
- Applies to revenue, expenditure, and balance sheet accounts.

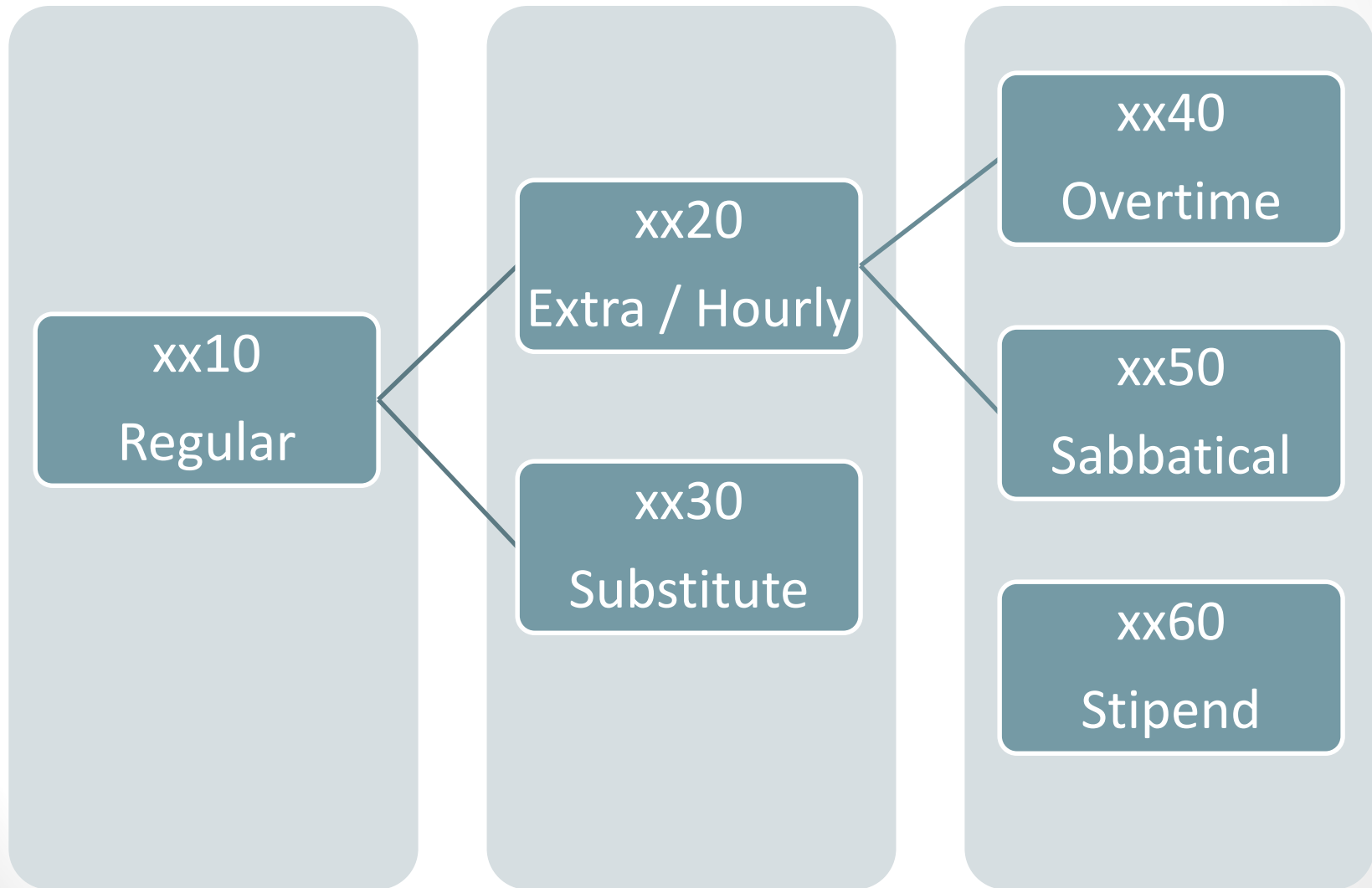
# OBJECT: 1000's

- **1000–1999 Certificated Personnel Salaries**
  - 1110 Teacher Regular
  - 1120 Temp Extra Hire/Hourly
  - 1130 Teacher Substitutes
  - 1210 Pupil Support Salaries
  - 1310 Supervisor and Admin Regular
  - 1910 Other Certificated Regular

# OBJECT: 2000's

- **2000–2999 Classified Personnel Salaries**
  - 21xx Classified Instructional (used for IA's, Grad tutor positions)
  - 22xx Classified Support (used for library, food service, and M&O positions)
  - 23xx Classified Supervisor and Admin (used for Managers, Directors, Supervisor positions)
  - 24xx Clerical, Technical, and Office Staff Salaries (used for Secretaries, accountants, tech support positions)
  - 29xx Other Classified Salaries (used for noon supervision, student workers, and SCOW positions)

# Salary Objects 1000's & 2000's



# OBJECT: 3000's

- **3000–3999 Employee Benefits**

*31xx = STRS*

*xx01 = certificated*

*32xx = PERS*

*xx02 = classified*

- 3101 State Teachers' Retirement System, certificated positions
- 3202 Public Employees' Retirement System, classified positions
- 33xx OASDI/Medicare/Alternative
- 34xx Health & Welfare Benefits
- 35xx State Unemployment Insurance
- 36xx Workers' Compensation Insurance
- 37xx Post Retirement Benefits
- 39xx Other Benefits

# OBJECT: 4000's

- **4000–4999 Materials and Supplies**
  - 4100 Approved Textbooks and Core Curricula Materials
  - 4200 Books and Other Reference Materials
  - 4300 Materials and Supplies \$0 - \$499.99
    - 4305 Food Purchases for Meetings
    - 4360 Tech Materials and Supplies \$0 - \$499.99
  - 4400 Non-capitalized Equipment \$500 - \$4999.99
    - 4460 Tech Non-capitalized Equipment \$500 - \$4999.99

# OBJECT: 5000's

- **5000–5999 Services and Other Operating Expenditures**

- 5100 Sub Agreement Services
- 5210 In District Mileage
- 5220 Travel and Conference In State
- 5225 Travel and Conference Out of State
- 5300 Dues and Memberships
- 5610 Rentals ~~~ 5620 Leases ~~~ 5630 Outside Repairs
- 58xx Professional/Consulting Services and Operating Expenditures ~~~ 5850 Software Licenses ~~~ 5890 Other Svs
- 5900 Communications
- 5901 Postage

# OBJECT: 6000's

- **6000–6999 Capital Outlay**
  - 61xx Land
    - 6170 Land Improvements
  - 62xx Buildings and Improvement of Buildings
  - 64xx Equipment > \$5,000
  - 65xx Equipment Replacement

# OBJECT: 7000's

- **7000–7999 Other Outgo**
  - 7310 Indirect Costs
  - 7350 Indirect Costs – Interfund
  - 7351 Indirect Costs – Adult Ed
  - 7352 Indirect Costs – Child Development
  - 7353 Indirect Costs – Cafeteria

# OBJECT: 8000's

- **8000–8999 Revenue/Other Financing Sources**
  - 8010-8099 State Revenue
  - 8100-8299 Federal Revenue
  - 8300-8599 Other State Revenue
  - 8600-8799 Other Local Revenue
  - 8900-8979 Other Financing Sources
  - 8980-8999 Contributions
- 9000-9999 Balance Sheet

# SITE:

- Designates a specific, physical school structure or group of structures that form a campus under a principal's responsibility for which a unique set of test scores is reported and that is identified as such in the California Public School Directory.
- Applies to expenditure accounts but is optional for revenue and balance sheet accounts.

- 100's           Elementary sites
- 200's           Middle Schools/Jr Highs
- 300's           High School sites
- 400's           Adult Education sites
- 500's           Charter Schools
- 600's           Departmental/Central/Admin/M&O
- 700's           Non-Public School (NPS) sites

# GOAL:

- Accumulates costs by instructional goals and objectives of an LEA. Groups costs by population, setting, and/or educational mode.
- Identifies revenues for special education.
- Examples include regular education K–12, continuation schools, migrant education, and special education.
- Allows the charging of instructional costs and support costs directly to the benefiting goals.
- Provides the framework for accumulating the costs of different functions by goals.
- Classifies financial information by subject matter and/or mode of education.
- Includes Goal 0000 for costs that are not directly assignable to a goal and for non-special education revenue.
- Applies to expenditure accounts. It is required for special education revenue accounts but is optional for other revenue accounts.

- 0000      UNDISTRIBUTED
- 0001      GENERAL ED PRE-K
- 1110      REGULAR EDUCATION
- 1130      MUSIC
- 1160      RADIO STATION
- 1170      SCIENCE
- 1180      JROTC
- 1200      READ 180
- 1400      BTSA/TIP
- 1420      IN HOUSE PD
- 1430      PAR/TSAP
- 1850      SABBATICAL
- 1900      TEACHER RELEASE
- 3100      ALTERNATIVE SCHOOLS
- 3200      CONTINUATION SCHOOLS
- 3300      INDEPENDENT STUDY
- 3550      COMMUNITY DAY SCHOOLS
- 3800      VOCATIONAL EDUCATION
- 4110      REGULAR ADULT ED
- 4630      ADULT VOCATIONAL ED
- 4760      BILINGUAL
- 5001      SPECIAL ED UNSPECIFIED
- 5750      SPECIAL ED SEV DISABLED
- 5770      SPECIAL ED - NON SEV
- 7110      NON AGENCY ED
- 7150      NONAGENCY - OTHER
- 8100      COMMUNITY SERVICES

# SACS Combinations

- All of the fields used in the SACS must work together to form valid account code strings. Although there are hundreds of individual account codes, many are valid only in combination with certain other codes.

*Function by Object*

*Fund by Function*

*Fund by Goal*

*Fund by Object*

*Fund by Resource*

*Goal by Function*

*Resource by Object*

<http://www.cde.ca.gov/fg/ac/ac/sprvalidcombs.asp>

# FUNCTION:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.
- Examples include instruction, school administration, pupil transportation, and general administration.
- Applies to expenditure accounts but is optional for revenue accounts.

- **1000-1999 Instruction**

  - 1000 Instruction*

  - 1110 Special Education*

- **2000-2999 Instruction-Related Services**

  - 2100 Supervision of Instruction

  - 2180 Instr Support School Families

  - 2495 Parent Participation

  - 2140 Instr Staff Development

  - 2420 Instr Library Media & tech

  - 2700 School Administration

- **3000-3999 Pupil Services**

  - 3110 Guidance & Counseling Services

  - 3160 Pupil Testing Services

  - 3120 Psychological Services

  - 3701 Interdepartmental Catering

- **4000-4999 Ancillary Services** - such as school sponsored athletics

- **5000-5999 Community Services**

- **6000-6999 Enterprise**

- **7000-7999 General Administration** - such as Fiscal, HR, IT depts.

- **8000-8999 Plant Services**

  - 8110 Maintenance

  - 8260 Operations Custodial

  - 8311 Disaster/Safety

  - 8250 Operations Grounds

  - 8310 Security – Site Supervision

  - 8530 Technology

- **9000-9999 Other Outgo**

# MANAGER CODE:

## Optional and Locally Defined Codes

- An LEA may create its own unique locally defined codes and definitions to reflect accounting detail not covered by required or optional codes.
- Primary purpose is for Workflow levels of approval.

## District Specific

- 100xxx Superintendent
- 200xxx Pupil Services
- 300xxx Ed Services
- 400xxx Facilities/Bond
- 500xxx Human Resources
- 600xxx Business Services
- 700xxx Special Education
- 800xxx Technology
- 900xxx Communications

# PROJECT YEAR:

- Identifies the reporting year for a project that has more than one reporting year during the LEA's fiscal year.
- If a project's reporting year is the same throughout the LEA's fiscal year, the Project Year code is 0.
- The following are examples of project year codes:

<u>Code</u>	<u>Project Year</u>
0	2019-20
1	2020-21
2	2021-22
3	20xx-xx
4	20xx-xx
5	20xx-xx
6	20xx-xx
7	2016-17
8	2017-18
9	2018-19

# PROGRAM:

- Optional and Locally Defined Codes
- An LEA may create its own unique locally defined codes and definitions to reflect accounting detail not covered by required or optional codes

- 0200 Health Sports Academy
- 0201 Information Tech
- 0203 Media Academy
- 0206 Law Academy
- 0207 Engineering Academy
- 0208 Health Academy
- 0501 Welding Program
- 0609 TITLE I Assist To Schools
- 0610 TITLE I Homeless
- 0611 TITLE I Neglected
- 0618 TITLE I Parent Involvem
- 0627 TITLE I Prof Develop
- 0633 TITLE I Sppl Ed Svcs
- 0634 TITLE I SES Choice Tra
- 0691 TITLE I Summer School
- 1120 LCAP- Expnd College Car
- 1180 LCAP- PAAS
- 1250 LCAP- Full day Kinder
- 1251 LCAP- CSR Secondary
- 1260 LCAP- Vice&Asst Prncpls
- 1270 LCAP- English Lang Lrnrs
- 2312 LCAP- Teacher PD
- 2315 LCAP- Tchr Recrt/Retent
- 3110 LCAP- SCOWs
- 4220 LCAP- Soci/Emot Well B
- 4240 LCAP- Full Svc Comm Schl
- 4260 LCAP- Special Education
- 6110 LCAP- Collab & PD

# Resource Guides:

- Where do I find guidance?
  - CDE Website
- California School Accounting Manual (CSAM)
  - Download at:

<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>