



SACS

Standardized Account Code Structure

Account String

XX-XXXX- X -XXXX-XXXX-XXXX-XXX-XXXX
FU RS YR GOAL FUNC OBJT LOC MGMT

FUND

FUNDS ARE GROUPED IN THE FOLLOWING CATEGORIES:

GOVERNMENTAL FUNDS 01-60

FUND 01 – GENERAL FUND

SPECIAL REVENUE FUNDS 09-20

FUND 09 – CHARTER SCHOOLS

FUND 11 – ADULT EDUCATION

FUND 12 – CHILD DEVELOPMENT

FUND 13 – CAFETERIA

FUND 20 – SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

CAPITAL PROJECT FUNDS 21-50

FUND 21 – BUILDING FUND

FUND 22 – REDEVELOPMENT AGENCY

FUND 25 – CAPITAL FACILITIES (DEVELOPER FEES)

FUND 35 – COUNTY SCHOOL FACILITIES

FUND 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

DEBT SERVICE FUNDS 51-60

FUND 51 – BOND INTEREST & REDEMPTION

FUND 52 – DEBT SERVICE BLENDED COMPONENT

PROPRIETARY FUNDS 61-70

FUND 63 – OTHER ENTERPRISE

FUND 67 – SELF INSURANCE

FIDUCIARY FUNDS 71-81

FUND 71 – RETIREE BENEFIT

FUND 77 – COMMUNITY FACILITIES DISTRICT (CFD) #1

FUND 78 – COMMUNITY FACILITIES DISTRICT (CFD) #2

FUND 80 – COMMUNITY FACILITIES DISTRICT (CFD) #4

FUND 81 – COMMUNITY FACILITIES DISTRICT (CFD) #3

FUND 95 – STUDENT BODY

RESOURCE

PROGRAM OR PROJECT REPORTING

TRACKS REVENUES THAT HAVE RESTRICTIONS

EX: TITLE I

TRACKS ACTIVITIES THAT HAVE FINANCIAL REPORTING REQUIREMENTS

EX: SPECIAL EDUCATION

SEPARATES UNRESTRICTED FROM RESTRICTED PROGRAMS

RESOURCES 0000-1999 – UNRESTRICTED

RESOURCES 2000-9999 – RESTRICTED

IDENTIFY SOURCE OF PROGRAM

RESOURCES 3000-5999 – FEDERAL RESTRICTED

RESOURCES 6000-8999 – STATE RESTRICTED

RESOURCES 9000-9999 – LOCALLY RESTRICTED

YEAR

ALWAYS USE “0” FOR YEAR

GOAL

DEFINES AN INSTRUCTIONAL SETTING OR A SPECIFIC
POPULATION,

THIS FIELD ALLOWS YOU TO ACCOUNT FOR THE DIFFERENT
TYPES OF INSTRUCTION AND SERVICES

ASKS THE QUESTION “WHOM ARE YOU SERVING?”

GOALS 1000-1999 – INSTRUCTION
GOALS 2100-2999 – INSTRUCTION-RELATED SERVICES
GOALS 3000-3999 – PUPIL SERVICES
GOALS 4000-4999 – ANCILLARY SERVICES
GOALS 5000-5999 – COMMUNITY SERVICES
GOALS 6000-6999 – ENTERPRISE
GOALS 7000-7999 – GENERAL ADMINISTRATION
GOALS 8000-8999 – PLANT SERVICES
GOALS 9000-9999 – OTHER OUTGO

EXAMPLES:

1110 – GENERAL EDUCATION K-12
3200 – CONTINUATION SCHOOLS
3300 – INDEPENDENT STUDY
3550 – COMMUNITY DAY SCHOOLS
4110 – ADULT REGULAR EDUCATION
4850 – MIGRANT EDUCATION
5001 – SPECIAL EDUCATION-UNSPECIFIED
5750 – SPECIAL EDUCATION-SEVERELY DISABLED
5770 – SPECIAL EDUCATION-NON-SEVERELY DISABLED
7110 – NONAGENCY-EDUCATIONAL

FUNCTION

GENERAL OPERATIONAL AREA OR TYPE OF ACTIVITY,
REQUIRED FOR EXPENDITURES

ASKS THE QUESTION "WHAT ARE YOU DOING?"

FUNCTIONS 1000-1999 – INSTRUCTION

FUNCTIONS 1100-1199 – RESERVED FOR SPECIAL EDUCATION INSTRUCTION

FUNCTION 1120 – RESOURCE SPECIALIST INSTRUCTION (RSP)

FUNCTION 1130 – SUPPLEMENTAL AIDES AND SERVICES

FUNCTION 1180 – NON-PUBLIC SCHOOLS

FUNCTIONS 2000-2999 – INSTRUCTION-RELATED SERVICES

FUNCTION 2100 – SUPERVISION OF INSTRUCTION (DISTRICT ADMINISTRATION)

FUNCTION 2700 – SCHOOL SITE ADMINISTRATION

FUNCTION 3110 – GUIDANCE AND COUNSELING SERVICES

FUNCTION 3130 – ATTENDANCE AND SOCIAL WORK SERVICES

FUNCTION 3140 – HEALTH SERVICES

FUNCTION 3160 – PUPIL TESTING

FUNCTION 3600 – PUPIL TRANSPORTATION

FUNCTION 3700 – FOOD SERVICE

FUNCTIONS 4000-4999 – ANCILLARY SERVICES

FUNCTION 4200 – SCHOOL SPONSORED ATHLETICS

FUNCTIONS 5000-5999 – COMMUNITY SERVICES

TRACKS THE ACTIVITIES OF SERVICES PROVIDED TO COMMUNITY PARTICIPANTS OTHER THAN STUDENTS

FUNCTION 6000 – ENTERPRISE

TRACKS ACTIVITIES THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS, WHERE THE STATED INTENT IS THAT COSTS ARE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES

FUNCTIONS 7000-7999 – GENERAL ADMINISTRATION

FUNCTION 7100 – BOARD AND SUPERINTENDENT

FUNCTION 7200 – OTHER GENERAL ADMINISTRATION (EX: BUSINESS SERVICES)

FUNCTION 7700 – DATA PROCESSING

FUNCTIONS 8000-8999 – PLANT SERVICES

FUNCTION 8100 – PLANT MAINTENANCE AND OPERATIONS

FUNCTION 8500 – FACILITIES ACQUISITION AND CONSTRUCTION

FUNCTIONS 9000-9999 – OTHER OUTGO

TRACKS ACTIVITIES OF DEBT SERVICES, TRANSFERS TO OTHER AGENCIES AND INTERFUND TRANSFERS OUT

OBJECT

CLASSIFIES REVENUES BY GENERAL SOURCES AND TYPES,
CLASSIFIES EXPENDITURES BY ITEMS PURCHASED OR
SERVICES OBTAINED

OBJECTS 1000-1999 – CERTIFICATED PERSONNEL SALARIES

OBJECTS 2000-2999 – CLASSIFIED PERSONNEL SALARIES

OBJECTS 3000-3999 – EMPLOYEE BENEFITS

OBJECTS 4000-4999 – BOOKS AND SUPPLIES

OBJECTS 5000-5999 – SERVICES AND OTHER OPERATING EXPENDITURES

OBJECTS 6000-6999 – CAPITAL OUTLAY

OBJECTS 7000-7999 – OTHER OUTGO

OBJECTS 8000-8999 – REVENUES

OBJECTS 9000-9999 – BALANCE SHEET ACCOUNTS

LOCATION

THIS FIELD IS USED TO BREAKDOWN A BUDGET BY
LOCATION

ALTHOUGH THE FIELD IS MANDATED BY THE STATE, DISTRICTS ARE NOT
REQUIRED TO REPORT TO THIS LEVEL AT THIS TIME.

LOCATIONS 010-428 – ELEMENTARY EDUCATION

LOCATIONS 500-780 – SECONDARY EDUCATION

LOCATIONS 800-980 – DISTRICT

EXAMPLES:

300 – NEW HAVEN ELEMENTARY

650 – MANTECA HIGH SCHOOL

834 – DISTRICT OFFICE-BUSINESS SERVICES

900 – MANTECA DAY SCHOOL

MANAGEMENT

THIS 4-DIGIT FIELD IS NOT REQUIRED BY THE STATE BUT IS PROVIDED TO THE DISTRICTS TO HELP IDENTIFY AND BREAKDOWN BUDGETS IN MORE DETAIL.

ALLOWS DISTRICTS TO RESTRICT EXPENDITURES AT THE DISTRICT LEVEL,
ALLOWS DEPARTMENTS TO TRACK/MANAGE VARIOUS PROGRAMS

EXAMPLES:

- 0109 – LOGIC/GOING GREEN
- 0251 – LOTTERY-SECONDARY EDUCATION
- 1105 – PERSONNEL DEPARTMENT
- 2420 – ELEMENTARY LIBRARY
- 3307 – ASB HIGH SCHOOL
- 4800 – SUBSTITUTE SICK LEAVE
- 5575 – MISCELLANEOUS SITE DONATIONS
- 6767 – SELF INSURANCE FUND TRANSFER
- 7701 – IT DEPARTMENT-OPERATIONS
- 8002 – HVAC FILTERS, BELTS, CONTROLS
- 8717 – POOL CHEMICALS