



California Standardized Account Code Structure (SACS)

Comprehensive Chart of Accounts



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Standardized Account Code Structure Layout

62-6300-0-1110-1000-4300-01
Fund Resource Year Goal Function Object Site

Fund: A fund identifies specific activities or defines certain objectives in accordance with CDE. Most activity in charters occurs in Fund 62. (See CSAM Procedure 105 for a full definition of “fund”)

Resource: The resource code is used to classify revenue and expenditures that have special accounting or reporting requirements or that are legally restricted.

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.

Goal: The goal identifies the instructional goals and objectives. It groups costs by population, setting, and/or educational mode. Examples include regular education K-12, continuation schools, migrant education, and special education.

Function: The function identifies activities or services performed to support or accomplish one or more goals or objectives. Examples include instruction, school administration, and transportation.

Object: The object code classifies expenditures by type of commodity or service (e.g. – certificated salaries, benefits, instructional supplies, travel & conference) and revenue by source. (LCFF, federal, other state, other local)

Site: The site code designates a specific, physical school structure or group of structures that form a campus under a principal’s responsibility.

Fund Account Components

Fund Name	Fund Number
General Fund	01
Charter School Special Revenue Fund	09
Adult Education	11
Child Development	12
Cafeteria	13
Deferred Maintenance	14
Special Reserve	17
Capital Building Bond	21
Capital Facilities	25
State School Building	30
Bond Interest and Redemption	51
Charter School Enterprise Fund	62
Foundation Trust	73
Warrant Pass-through	76
Student Body	95

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Fund	Resource	Year	Goal	Function	Object	Site

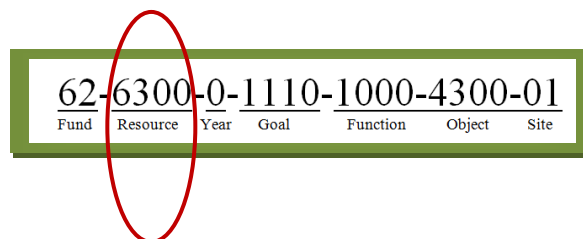
Resource Account Components

Description	Unrestricted Resource (0000-1999)
No Reporting Requirements	0000
State Lottery	1100
Education Protection Account	1400
Federal - Description	Restricted Resource (2000-5999)
Community Day School	2430
Title I	3010
Special Ed	3310
SE-IDEA Preschool	3315
Voc & Applied (Perkins)	3550
Title IV IASA DFS	3710
NCLB Title II Imp Teach Quality	4035
Title II Enhancing Tech	4045
Title III & LEP Programs	4203
NCLB: Title V, Part B, Public Charter Schools Grants	4610
Child Nutrition	5310

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Resource Account Components

Other State- Description	Restricted Resource (6000-7999)
After School Program	6010
Charter School Facility Grant Program	6030
Restricted Lottery	6300
Special Education	6500
Economic Impact Aid	7090
Economic Impact Aid- LEP	7091
Transportation-Regular Ed	7230
Transportation-Special Ed	7240
School-Based Coordination Programs	7250
School-Community Violence Prevention	7391
Local – Description	Restricted Resource (9000-9999)
Other Restricted Local: Locally defined- These codes are used, at the option of the LEA, to track all other local revenues or other financing sources that are not defined elsewhere and that are restricted to specific purposes by the donor or by law.	



Goal Account Components

Goal	Description
0000	Undistributed

0001-0999	General Education, Pre- K
0001	General Education, Pre- K

1000-3999	General Education, K-12
1110	Regular Education, K-12
1130-1999	Other K-12 Subject Matter and Other K-12 Tracking – Locally Defined
3100	Alternative Schools
3200	Continuation Schools
3300	Independent Study Centers
3400	Opportunity Schools
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 and Other Tracking, Adult – Locally defined
4610	Adult Independent Study Centers
4620	Adult Correctional Education
4630	Adult Vocational Education

4750-4999	Supplemental Education, K-12
4760	Bilingual
4850	Migrant Education

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 (ROC/P)
6000	Regional Occupational Center/Program (ROC/P)

Goal	Description
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7100-7199	Nonagency
7110	Nonagency- Educational
7150	Nonagency- Other

8100-8199	Community Services
8100	Community Services

8500-8599	Child Care and Development Services
8500	Child Care and Development Services

8600-8699	County Services to Districts
8600	County Services to Districts

9000-9999	Other Goals- Locally Defined
9000	Other Local Goals

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Function Account Components

Function	Description
0000	Not Applicable
1000-1999	Instruction
1000	Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Special
1130	Special Education: Supplemental Aids
1180	Special Education: Nonpublic Agency
1190	Special Education: Other Specialized

2000-2999	Instruction-Related Services
2100	Instructional Supervision and Administration
2110	Instructional Supervision
2120	Instructional Research
2130	Curriculum Development
2140	In-house Instructional Staff Development
2150	Instructional Administration of Special Projects
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

4000-4999	Ancillary Services
4000	Ancillary Services
4200	School-Sponsored Athletics
4900	Other Ancillary Services

5000-5999	Community Services
5000	Community Services

Goal required
with these
Functions

Function	Description
6000-6999	Enterprise
6000	Enterprise

7000-7999	General Administration
7100	Board and Superintendent
7190	External Financial Audit – Single Audit
7191	External Financial Audit - Other
7200	Other General Administration
7210	Indirect Cost Transfer
7210	General Administration Cost Transfers
7300	Fiscal Services
7310	Budgeting
7320	Accounts Receivable
7330	Accounts Payable
7340	Payroll
7370	Internal Auditing
7380	Property Accounting
7390	Other Fiscal Services
7400	Personnel/Human Resources Services
7500	Central Support
7510	Planning, Research, Development and Evaluation
7530	Purchasing
7540	Warehousing and Distribution
7550	Printing, Publishing and Duplicating
7600	All Other General Administration
7700	Central Data Processing

8000-8999	Plant Services
8100	Plant Maintenance and Operations
8110	Maintenance
8200	Operations
8300	Security
8400	Other Plant Maintenance and Operations
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases

9000-9999	Other Outgo
9100	Debt Services
9200	Transfers Between Agencies
9300	Interfund Transfers

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Fund Resource Year Goal Function Object Site

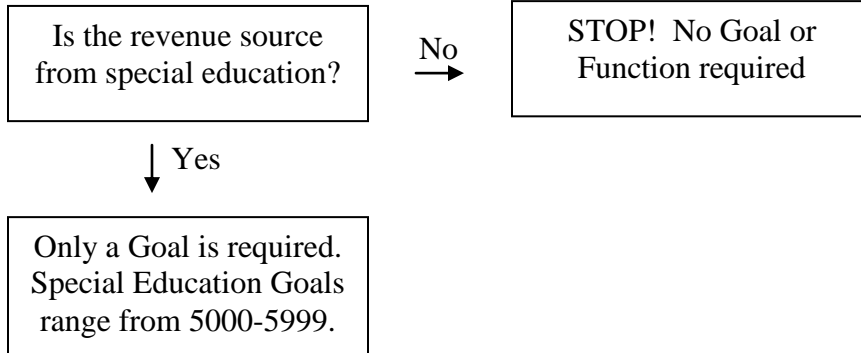
The SACS Account Code

Goal and Function Flow Chart

Determine if you are coding an **expenditure** or **revenue**.

(Remember that expenditures have an object code range of 1000-7999 and revenues have an object code range of 8000-8999)

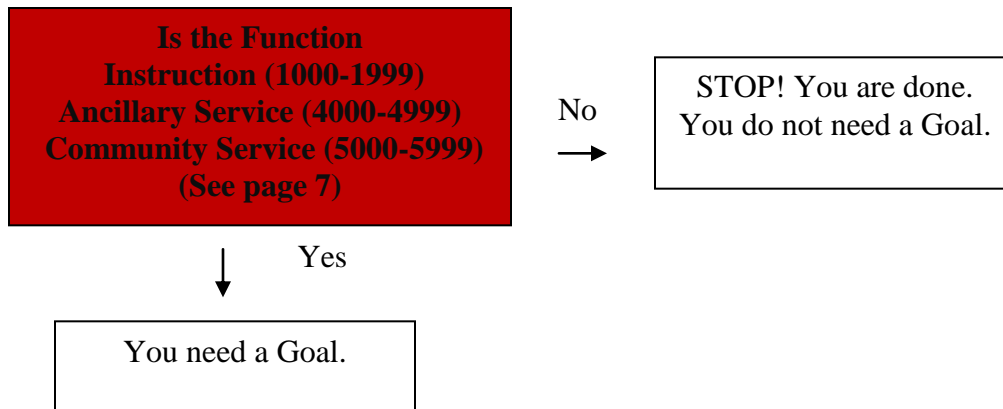
Coding **Revenue**:



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Coding an **Expenditure**:

All expenditures must have a Function.



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Fund	Resource	Year	Goal
		Function	Object
			Site

Summary of Object Codes

Object Code	Definition
1000-7999	Expenditures
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
6000-6999	Capital Outlay
7000-7499	Other Outgo
7600-7699	Other Financing Uses
8000-8999	Revenues & Other Financing Sources
8010-8019	Principal Apportionment
8020-8039	Tax Relief Subventions
8040-8079	County and District Taxes
8080-8089	Miscellaneous Funds
8090-8099	Revenue Limit Transfers
8100-8299	Federal Revenue
8300-8599	Other State Revenue
8600-8719	Other Local Revenue
8780-8799	Interagency Transfers In
8900-8999	Other Financing Sources
8910-8929	Interfund Transfers In
8930-8979	All Other Financing Sources
8980-8999	Contributions
9000-9999	Balance Sheet
9100-9499	Assets
9500-9699	Liabilities
9700-9799	Fund Balance/Net Assets
9800-9839	Budgetary Accounts
9840-9899	Control Accounts
9900-9979	Non-operating Accounts

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Common Object Codes

Object Classification	Name	Description
4000-4999	Books and Supplies: Record expenditures for books and supplies	
4100	State-Approved Textbooks	Textbooks that have been approved by the State or Local Governing Board for required subject matter.
4200	Other Books & Reference Materials	Other books and reference materials that are not State or Locally approved.
4300	Supplies & Materials	Consumable materials and supplies used by students and staff. Includes instructional materials, medical, custodial, maintenance, and office supplies.
4400	Non-Capitalized Equipment	Movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and costs less than \$5,000.
4700	Food	Food purchased to support staff development or student food purchased as part of the school's nutrition program.
5000-5999	Services & Other Operating Expenses: Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating expenditures.	
5200	Conference & Related Expenses	Conference fees, hotel, mileage, airfare.
5300	Dues & Memberships	Membership fees for LEA or employee.
5400	Insurance	All forms of insurance other than employee benefits.
5500	Operations & Housekeeping Services	Water, heating fuel, light, power, waste disposal, pest control, laundry and dry cleaning.
5600	Rentals, Leases, Repairs, and Non-capitalized Improvements.	Rental fees, repairs and maintenance costs or agreements charged by an outside vendor.
5800	Consult/Professional Services	Services rendered by personnel who are not employees of the school or district payroll. This includes attorneys, advertising, hearing officers, other local governmental agencies, professional development presenters, catering services, printing services etc.
5900	Communications	Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, telephone service systems, monthly charges for fax lines, TV cable lines, and Internet service and lines, postage stamps and parcel services. (UPS, Fed Ex)
6000-6999	Capital Outlay: Record expenditures for land, buildings, equipment, capitalized complements of books for new libraries, and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase.	
6400	Equipment	Movable personal property, including equipment such as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life over one year & an acquisition cost equal to or greater than the capitalization threshold established by the LEA.

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Fund Resource Year Goal Function Object Site



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