

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

RESOURCE		PROJECT		OBJECT		
FUND	SUB-RESOURCE	YEAR	GOAL	FUNCTION	SUB-OBJECT	SCHOOL
XX-XX	XXXX-XXX	X	XXXX	XXXX	XXXX-XXX	XXX
EXAMPLE	03-00	0000-110	1110	1000	1100-101	032

TRANSLATION ACCOUNT STRING IDENTIFIES REGULAR EDUCATION TEACHER SALARY AT BEAR VALLEY MIDDLE SCHOOL.

**FUND:** A BALANCING SET OF BOOKS THAT RECORD CASH AND OTHER RESOURCES, LIABILITIES AND EXPENSES, AND RESIDUAL BALANCES OR EQUITIES

**RESOURCE:** IDENTIFIES THE SOURCE OF THE REVENUE, AND HELPS TRACK EXPENDITURES THAT ARE FUNDED WITH AMOUNTS THAT HAVE SPECIAL REPORTING REQUIREMENTS.

**PROJECT YEAR:** SELDOM USED - IDENTIFIES REPORTING YEAR FOR A PROJECT THAT HAS MORE THAN ONE REPORTING YEAR WITHIN AN LEA'S FISCAL YEAR.

**GOAL:** GROUPS COSTS BY POPULATION, SETTING, OR GROUPS OF STUDENTS

**FUNCTION:** IDENTIFIES ACTIVITIES OR SERVICES PERFORMED TO SUPPORT OR ACCOMPLISH ONE OR MORE OBJECTIVES

**OBJECT-SUB-OBJECT:** CLASSIFIES REVENUES OR EXPENDITURES BY TYPE - SUB-OBJECT PROVIDES MORE DEFINITION

**SCHOOL:** DESIGNATES PHYSICAL LOCATION, OR SEPARATE DEPARTMENT, OR COST CENTER

PURPOSES OF SACS:

- ESTABLISH A UNIFORM, COMPREHENSIVE STATEWIDE CHART OF ACCOUNTS
- MEET FEDERAL COMPLIANCE GUIDELINES
- ENSURE THAT DISTRICTS AND COUNTY OFFICES OF EDUCATION FOLLOW GENERALLY ACCEPTED ACCOUNTING PRACTICES (GAAP)
- PROVIDE BETTER, AND MORE UNIFORM INFORMATION TO THOSE INTERESTED IN SCHOOL FINANCE
- ESTABLISH A LOGICAL FRAMEWORK FOR USE TO DETERMINE WHERE FUNDS COME FROM AND HOW USED

## COMMONLY USED SACS CODES AT EUSD

## FUND:

UNRESTRICTED GENERAL FUND	03-00
RESTRICTED GENERAL FUND	06-00
CHILD DEVELOPMENT FUND	12-06
CHILD NUTRITION FUND	13-00
DEFERRED MAINTENANCE FUND	14-00
DEVELOPER FEE FUND	25-19
SPECIAL RESERVE - CAPITAL PROJECTS	40-00

## RESOURCE

REGULAR EDUCATION - ELEMENTARY	0000-100
REGULAR EDUCATION - MIDDLE SCH	0000-110
REGULAR ED - PPS HEALTH SERVICES	0000-276
REGULAR ED - LIBRARY SERVICES	0000-390
REGULAR ED - SCHOOL ADMINISTRATION	0000-400
OPERATIONS - CUSTODIAL	0000-650
GIFT FUNDS	0100-125
FLEXIBLE SCHOOL IMPROVEMENT (SIP)	0946-281
REGULAR EDUCATION - CLASS SIZE REDUCTION	1300-XXX

TITLE I	3010-283
TITLE I, ARRA	3011-283
STATE FISCAL STABILIZATION FUND (SFSF)	3200-XXX
NEW FEDERAL JOBS FUNDING	3205-205
FEDERAL - SPEC EDUCATION IDEA	3310-142
LOTTERY, RESTRICTED, INST MATERIALS	6300-901
STATE SPECIAL ED - AB 602	6500-XXX
ECONOMIC IMPACT AID - SCE	7090-286
ECONOMIC IMPACT AID - LEP	7091-286

## COMMONLY USED GOAL-FUNCTION COMBINATIONS

	GOAL	FUNCTION
REGULAR EDUCATION	1110	1000
REGULAR EDUCATION- AGES 0-5 (PRESCHOOL)	0001	1000
COMMUNITY DAY SCHOOL	3550	1000
ENGLISH LANGUAGE LEARNERS - CLASSROOM	4760	1000
SPECIAL EDUCATION - PRESCHOOL	5730	1100
SPECIAL EDUCATION - SEVERE	5750	1100
LIBRARY, TECH MEDIA	0000	2420
PARENT PARTICIPATION	0000	2495
SCHOOL ADMINISTRATION	0000	2700
HEALTH SERVICES	0000	3140
GUIDANCE AND COUNSELING SERVICE	0000	3110
BOARD/SUPERINTENDENT	0000	7110
DISTRICT ADMINISTRATION	0000	7200
PLANT MAINTENANCE	0000	8110
PLANT OPERATIONS - CUSTODIAL	0000	8200

## COMMONLY USED SACS CODES AT EUSD

## OBJECT/SUB-OBJECT

REGULAR CLASSROOM TEACHER	1100-101
REGULAR ED- TEACHER SUB/HOURLY	1100-109
CATEGORICAL TEACHER SALARY	1100-306
CATEGORICAL TEACHER - EXTRA HOURS	1100-308
REGULAR CLASSROOM - AT WILL TEACHER	1100-974
COUNSELOR SALARY	1200-251
PRINCIPAL SALARY	1300-201
ASSISTANT PRINCIPAL SALARY	1300-251
STAFF DEVELOPMENT FACILITATOR	1900-122
NON-CLASSROOM - AT WILL TEACHER	1900-974
INSTRUCTIONAL ASSISTANT SALARY	2100-101
INSTRUCTIONAL ASSISTANT SALARY - SPED	2100-201
INSTRUCTIONAL ASSISTANT - CATEGORICAL	2100-301
LIBRARY TECHNICIAN	2200-120
HEALTH TECHNICIAN	2200-210
CUSTODIAN SALARY	2200-615
CUSTODIAL SUPERVISOR SALARY	2300-640
SCHOOL CLERK SALARY	2400-420
SCHOOL COMPUTER TECHNICIAN	2400-835
HELP DESK TECHNICIAN	2400-820
PARENT VOLUNTEER COORDINATOR	2900-301
STATE TEACHER'S RETIREMENT SYSTEM (STRS)	3111-000
CERTIFICATED HEALTH BENEFITS	3401-000
CLASSIFIED HEALTH BENEFITS	3402-000
TEXTBOOKS- K-8 CORE MATERIALS	4100-200
LIBRARY REPLACEMENT BOOKS	4200-198
INSTRUCTIONAL MATERIALS	4300-100
OFFICE SUPPLIES	4300-510
SUPPLIES - BOTTLED WATER	4300-549
SUPPLIES - CUSTODIAL- NON-BID	4300-720
NON-CAPITALIZED EQUIP - AUDIO VISUAL	4400-110
NON-CAPITALIZED EQUIP - COMPUTERS	4400-210
NON-CAPITALIZED EQUIP - NETWORK	4400-240
SUBAGREEMENTS FOR SERVICES- TRANSPORTATION	5100-065
TRAVEL/CONFERENCE/MILEAGE	5200-001
DUES AND MEMBERSHIPS	5300-010
INSURANCE - PROPERTY/LIABILITY	5450-020
UTILITIES - ELECTRICITY	5500-020
UTILITIES - WATER	5500-030
RENTAL - BUILDINGS/PORTABLES	5600-020
RENTAL - EQUIPMENT	5600-025
REPAIR - DISTRICT VEHICLE	5600-036
REPAIR - HEATING/COOLING/HVAC	5600-044
NON-CAPITALIZED REPAIR - ROOFING	5600-200
NON-CAPITALIZED REPAIR - NETWORK CABLE	5600-209

## COMMONLY USED SACS CODES AT EUSD

## OBJECT/SUB-OBJECT (CONTINUED)

INTERPROGRAM COSTS - PRINTING	5710-001
INTERFUND COSTS - PRINTING	5750-001
OTH SERVICES - LEGAL	5800-010
OTH SERVICES - CONSULTANTS	5800-062
OTH SERVICES - INSTRUCTIONAL CONSULTANTS	5800-110
OTH SERVICES - FIELD TRIP ADMISSIONS	5800-168
OTH SERVICES - ONLINE COMPUTER SVC	5800-307
OTH SERVICES - SECURITY	5800-704
CAPITAL - BUILDING IMPROVEMENTS	6200-100
CAPITAL - NEW PLAYGROUND EQUIPMENT	6400-113
CAPITAL - NEW VEHICLES	6400-410
REPLACEMENT EQUIPMENT- MAJOR SOFTWARE UPGRADE	6500-141
REPLACEMENT EQUIPMENT- HVAC	6500-400
INTERPROGRAM SUPPORT - INDIRECT COSTS	7310-001
INTERFUND SUPPORT - INDIRECT COSTS	7350-001
INTEREST EXPENSE - 2005-06 POWERSCHOOL PURCHASE	7438-036
PRINCIPAL - 2005-06 POWERSCHOOL PURCHASE	7439-036
INTERFUND TRANSFERS -GENERAL FUND TO SPECIAL RES	7612-040
INTERFUND TRANSFERS -GENERAL FUND TO DEF MAINT FUND	7619-014

## SCHOOL CODES

DISTRICTWIDE	010
CENTRAL ELEMENTARY	011
CONWAY ELEMENTARY	012
DEL DIOS MIDDLE SCHOOL	013
FELICITA ELEMENTARY	014
GLEN VIEW ELEMENTARY	015
MISSION MIDDLE SCHOOL	016
JUNIPER ELEMENTARY	017
LINCOLN ELEMENTARY	018
MILLER ELEMENTARY	019
OAK HILL ELEMENTARY	020
ORANGE GLEN ELEMENTARY	021
ROSE ELEMENTARY	022
HIDDEN VALLEY ELEMENTARY	023
NORTH BROADWAY ELEMENTARY	024
RINCON MIDDLE SCHOOL	026
NICOLAYSEN COMMUNITY DAY SCHOOL	027
PIONEER ELEMENTARY	028
L.R. GREEN ELEMENTARY	029
ROCK SPRINGS ELEMENTARY	031
BEAR VALLEY MIDDLE SCHOOL	032
BERNARDO ELEMENTARY	033
REIDY CREEK ELEMENTARY	034
FARR ELEMENTARY	035