



Understanding the Chart of Accounts

October 2012

■ Structure of the Account Codes

Examples:

<input type="checkbox"/> Department	4 digits	0354	Location
<input type="checkbox"/> Resource	5 digits	00010	Unrestricted
<input type="checkbox"/> Budget Reference	2 digits	00	End of funding
<input type="checkbox"/> Account	4 digits	1107	Teacher
<input type="checkbox"/> Program	4 digits	1000	Instruction
<input type="checkbox"/> Class	4 digits	1110	Reg Ed K12
<input type="checkbox"/> Fund	5 digits	01000	General Fund
<input type="checkbox"/> Extended Code	4 digits	0000	General



■ Department

Defines *where* the financial activity is occurring...

- Baker Elementary = 0011
- Knox Middle = 0296
- San Diego Science & Technology = 3753

■ Resource

Defines *source* of funding ...

00000 – 19999 = Unrestricted \$\$\$

Example: 00010 – Gen Ops/Formula Allocations

30000 – 59999 = Federal \$\$\$

Example: 30100 – Title I

60000 – 79999 = State \$\$\$

Example: 73940 - TIIG

80000 – 99999 – Local Restricted \$\$\$

Example: 90200 – GATES Foundation



■ Budget Reference

Defines the *year* in which the funding will end (if other than June 30th) and if funding must be tracked for multiple years...

07 = 2007

08 = 2008

09 = 2009

■ Account

Defines the *type* of expense...

1000-1999 = Certificated Salaries

Example: 1107 = Classroom Teacher

2000-2999 = Classified Salaries

3000-3999 = Benefits

4000-4999 = Supplies

Example: 4301 = Instructional Supplies

5000-5999 = Contracted Services

6000-6999 = Permanent Equipment

■ Program

Defines the *activities or services performed* to accomplish a set of objectives or goal...

For example, to provide the appropriate atmosphere for learning (ex. 8100), transport students (ex. 3600), teach students (ex. 1000), feed students (ex. 3700), provide health services (ex. 3140).

Most Common for Schools...

1000 – Instruction (ex. Classroom Teachers)

2700 – School Administration (ex. Office staff)

■ Class

Defines the *instructional setting* or the *group of students* who are receiving instructional services...

For example, regular classes (ex. 1110), special education classes (ex. 5001), vocational education (ex.3800), adult education.

Most Common for Schools...

1110 – Regular Education K-12



■ Fund

Defines the *highest level of financial monitoring* for the district ...

01000 = General Fund

09000 = Charter Schools

13000 = Food Services



■ Extended

Defines the *detailed activity* at the district level only...

0170 = Summer School

0311 = ROP Business & Computer

4224 = Special Ed PACE SDC

SACS - Standardized Account Code Structure

