San Diego Unified School District

How to Read a Budget Code

District Advisory Council (DAC)
October 16, 2013

Chart of Accounts

- **Standardized Account Code Structure (SACS)**
- **Structure of the Account Codes** <u>Example #1:</u>

☐ Department	4 digits	0**354**	Location
☐ Resource	5 digits	**00001**0	Unrestricted
☐ Budget Reference	2 digits	0**0**	End of funding
☐ Account	4 digits	**1107**	Teacher
☐ Program	4 digits	**1000**	Instruction
☐ Class	4 digits	**1110**	Reg Ed K12
☐ Fund	5 digits	**01**000	General Fund
☐ Extended Code	4 digits	0000	General

Chart of Accounts

- **Standardized Account Code Structure (SACS)**
- **Structure of the Account Codes** <u>Example #2:</u>
  - Department   4 digits   0**354**   Location
  - Resource   5 digits   **30100**   Unrestricted
  - Budget Reference   2 digits   0**0**   End of funding
  - Account   4 digits   **4301**   Supplies
  - Program   4 digits   **1000**   Instruction
  - Class   4 digits   **1110**   Reg Ed K12
  - Fund   5 digits   **01**000   General Fund
  - Extended Code   4 digits   0000   General

Chart of Accounts

- Standardized Account Code Structure (SACS)

Department

Defines *where* the financial activity is occurring…

- Baker Elementary = 0011
- San Diego High/International Studies = 3744
- Serra High School = 0357

Chart of Accounts

- Standardized Account Code Structure (SACS)

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

Chart of Accounts

- ## 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…

    11 = 2011
    12 = 2012
    13 = 2013

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- 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

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■ 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)

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- ## 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

Chart of Accounts

- ## Fund

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

01000 = General Fund

09000 = Charter Schools

12000 = Child Development

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- ## Extended

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

0170 = Summer School

0311 = ROP Business & Computer

4224 = Special Ed PACE SDC

Chart of Accounts

SACS – Standardized Account Code Structure

Budget Reference   Program   Class   Fund   Extended Code

0003-30100-00-**4301**-1000-1110-01000-0000

School Site/ Department =
Adams Elementary

Resource =
Title 1

Account =
Instructional Supplies