

Section II:
Standardized Account Code
Structure (SACS) Guidelines

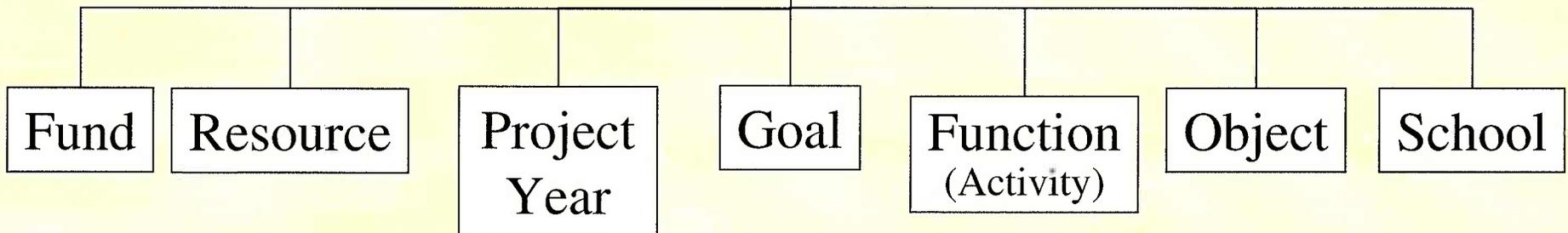
Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) contains seven numerically coded, required fields that must be built into the accounting structure of all LEAs:

1. Fund/Account Group
2. Resource
3. Project Year
4. Goal
5. Function (Activity)
6. Object
7. School

SACS Example

Code Structure

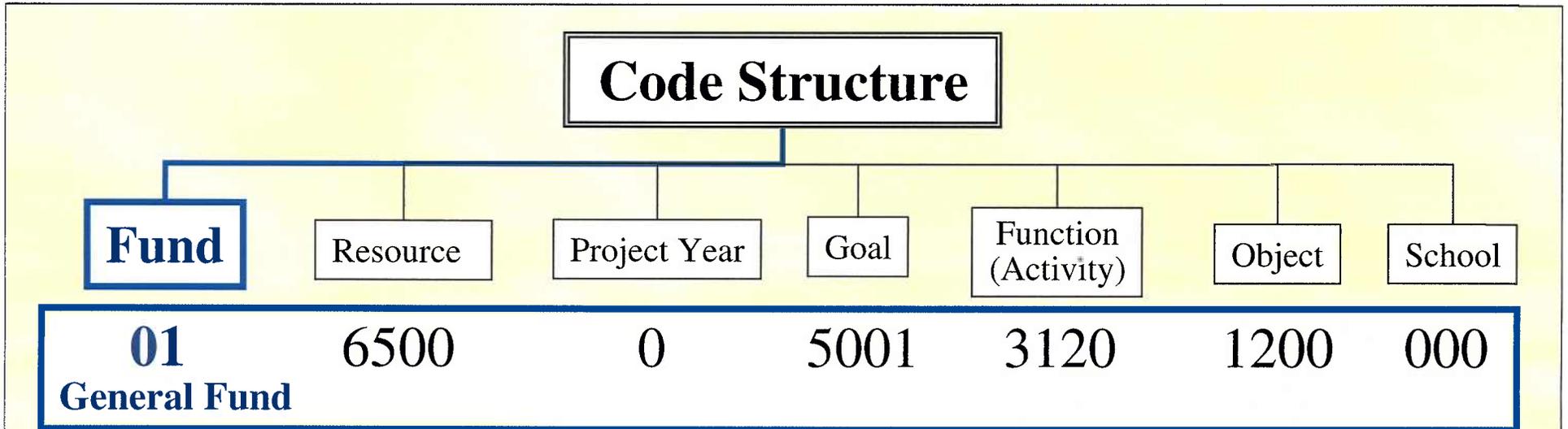


Example 22 Digit Account Code:

01 6500 0 5001 3120 1200 000

This SACS account identifies Psychologist salary expense for IEP evaluations.

SACS – Fund Code

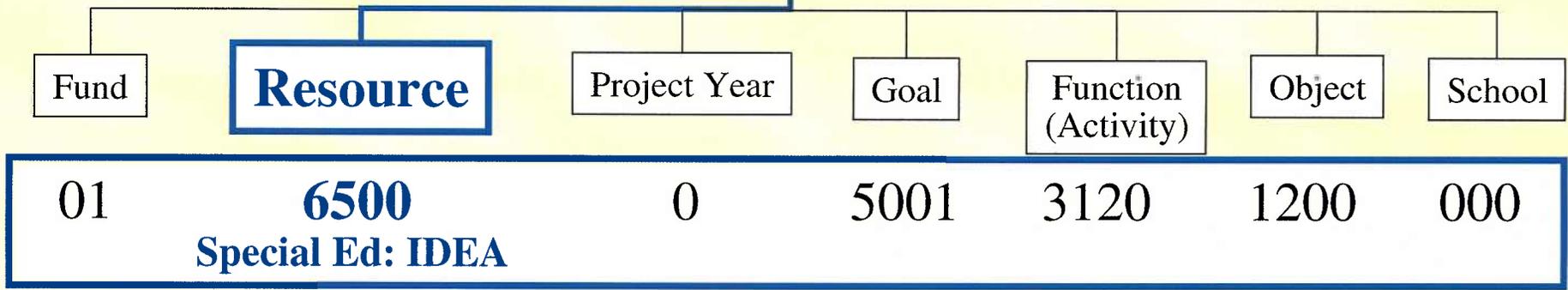


The Fund code identifies the source of funds that support the (educational) program or project.

- 01 is the General Fund/County School Service Fund
- Other Fund codes may be applicable

SACS – Resource Code

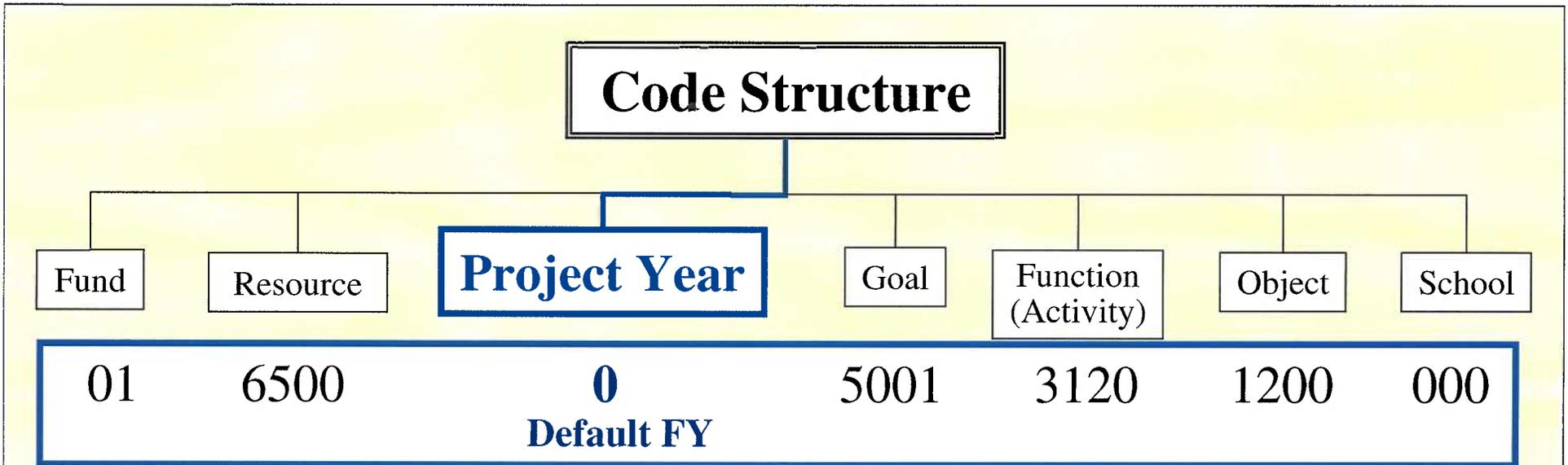
Code Structure



The Resource Code is used to track activities funded with revenues that have reporting or special requirements, or activities funded with revenues that have spending restrictions.

- 6000-8999 identify “State Restricted Projects”
- The range includes Special Education 6500, shown in the example above
- Other Resource code ranges may be applicable

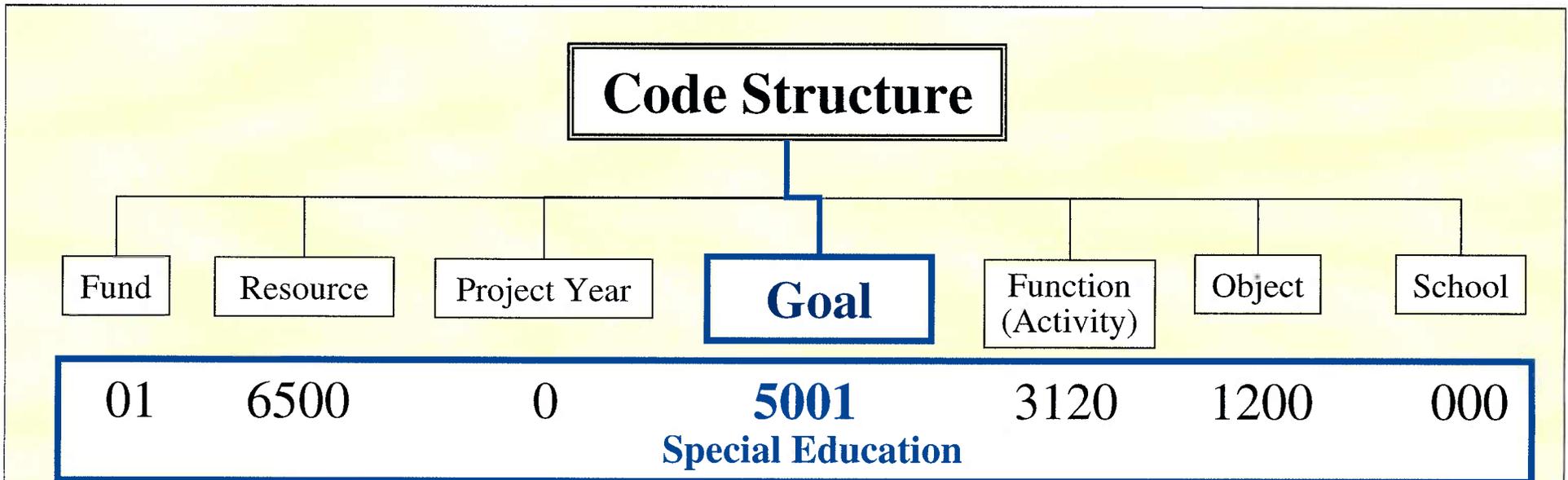
SACS – Project Year Code



The Project Year is used to distinguish the activities of those projects that span more than one fiscal year.

- The Project Year code is usually “0” signifying that the project occurs in only one fiscal year
- The LEA fiscal year and the state fiscal year are the same for expense reporting purposes

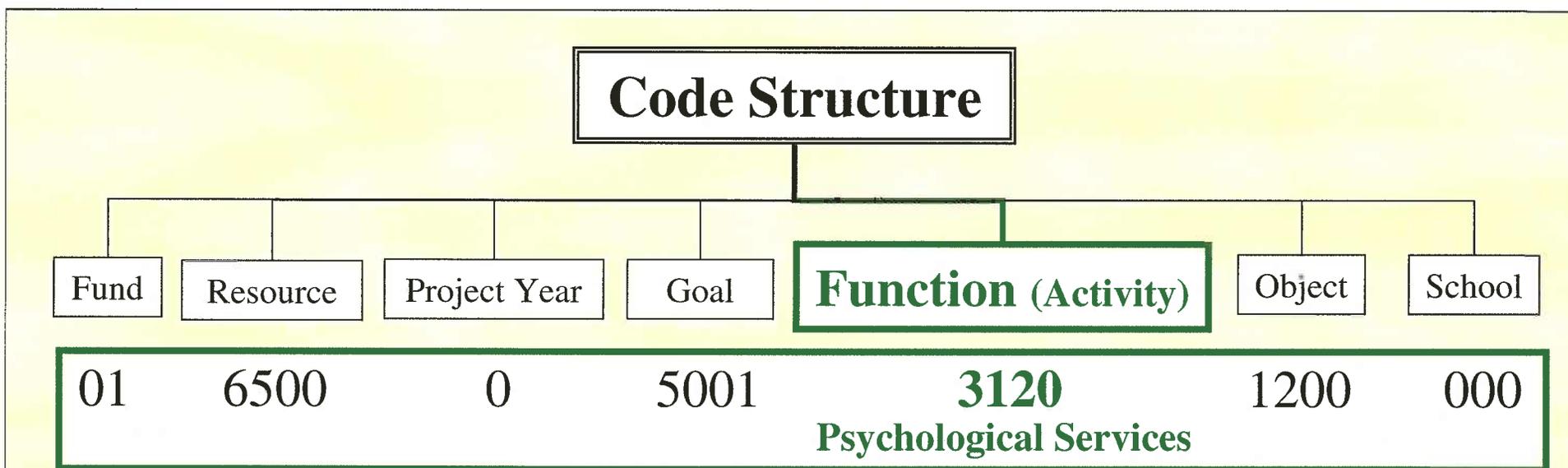
SACS – Goal Code



The Goal code identifies the setting, objective or group of students that receive the services

- 5000-5999 is “Special Education”
- The range includes 5001 “Special Education – Unspecified”

SACS – Function (Activity) Code



The Function code describes the activity or service performed, and represents an operational area in an LEA

- Function codes 3000-3999 “Pupil Services” should include most of the relevant (EPSDT-like) services
- Function code 3120 is “Psychological Services”

SACS – Function (Activity) Code (Cont'd)

CRCS Applicable Function Codes:

3110 – Guidance and Counseling Services

3120 – Psychological Services

3140 – Health Services

3150 – Speech Pathology and Audiology Services

SACS – Function (Activity) Code (Cont'd)

Practitioner Type sub-accounts can be created.

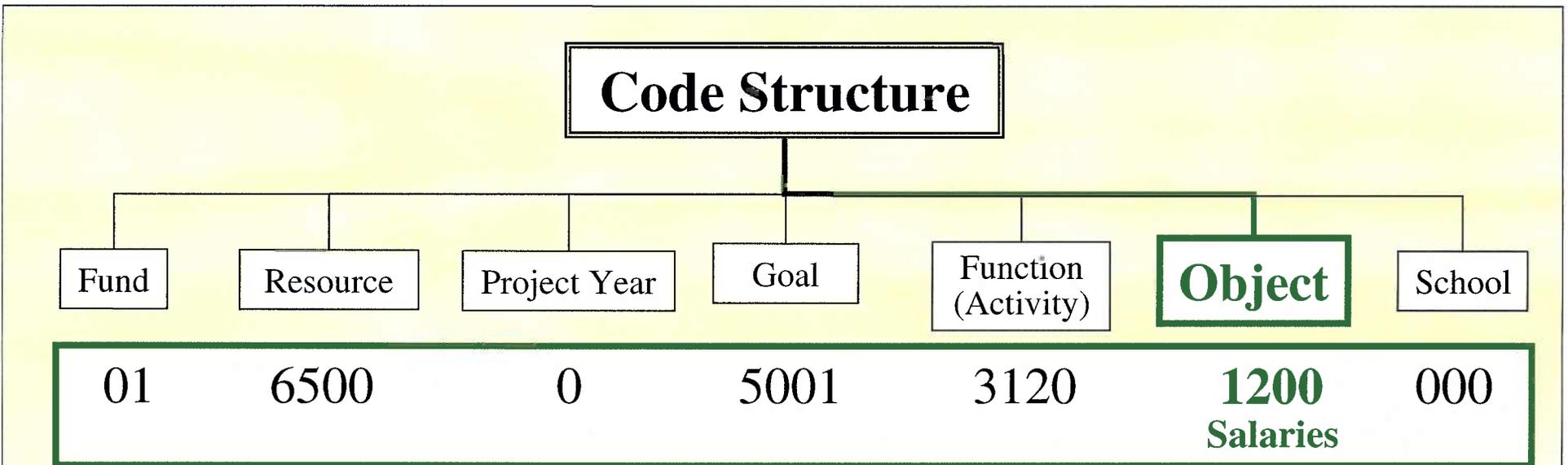
For example, Function Code 3140 Health Services could include the following sub-accounts:

- 3141 School Nurse
- 3142 Trained Health Care Aides
- 3143 Physical Therapy
- 3144 Occupational Therapy

There are two requirements for sub-accounts:

- Sub-codes must “roll up” to the appropriate code, and
- LEAs cannot use codes that are already defined.

SACS – Object Code



Object codes classify expenditures according to the types of items purchased or services obtained

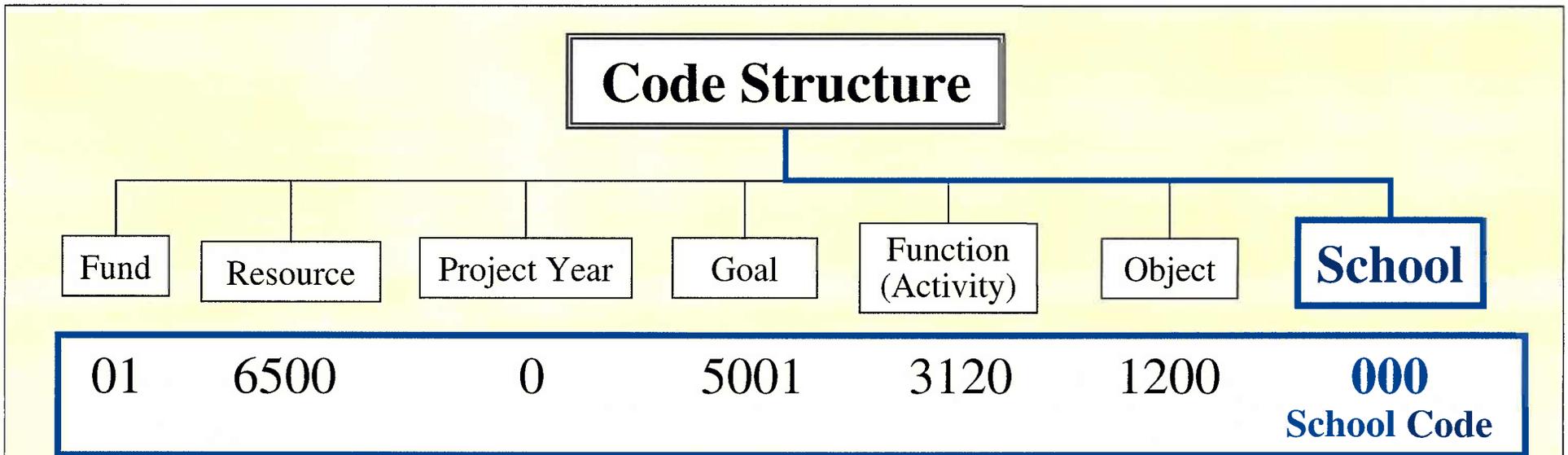
- Object codes 1000-2999 identify Salaries
- 1200 is Certificated Pupil Support Salaries

SACS – Object Code (Cont'd)

CRCS expenses are limited to the following object codes:

- 1000-2999 Salaries
- 3000 Benefits
- 4200 Books and Other Reference Materials
- 4300 Materials and Supplies
- 4400 Non-capitalized Equipment
- 5200 Travel and Conferences
- 5300 Dues and Membership
- 5800 Contractor Costs
- 5900 Communications

SACS – School Code



Designates a specific, physical school structure or group of structures that form a campus.

The three digit school field is required to be built into SACS accounting systems. However, its use is not required (at this time) for state reporting purposes.

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