

# SACS

Standardized Account Code  
Structure



## Account Code Definitions

XX	- XXXX	- X	- XXXX	- XXXX	- XXXX	- XXX	- XXX
Fund	Resource	Year	Object	Goal	Function	Location	Responsibility
	Funding source		What is being purchased	Subject Matter	For Who	Department or Site	Who oversees Resource
A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.	Resource code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed on either of these aspects of LEA financial activities by law or regulation.	The project year field is used to distinguish the activities of grants with different project years within the same fiscal year.	The object field classifies expenditures according to the types of items purchased or services obtained.	The goal field defines an objective or set of objectives for the LEA. Another way to view the goal is to look at the instructional setting or the group of students who are receiving instruction services: reg. classes, voc ed., sp. ed., etc.	The function field represents a general operational area in an LEA and groups together related activities.	The Location field designates a specific department or school site.	Signifies the Department Head or Site Principal who is responsible for the Resource or funding source.
General Fund is 01.  Adult School is Fund 11.  Child Development is Fund 12  Cafeteria is Fund 13	Unrestricted Resources are 0000-1999.  Categorical Resources are 2000-9999.	99% of the time you will use "0" in this field. The only time you will need to use this field is for Grants, (mostly Federal) which have a Grant end date other than June 30.	1000 - 3999 salaries & benefits  4000 - 4999 materials  5000-5999 services  6000-6999 capital outlay  7310 Indirect Cost Account (do not use this account)	1000 - 3200 general ed  3800's Voc Ed.  4000 - 4749 Adult Ed.  4750 - 4999 Supplemental Ed  5000's Sp. Ed.  7100-7199 Non-agency Ed.  8000's Community Serv.  9000 - other locally defined Goals	1000-1999 Instructional  1100-1199 Sp. Ed  2000-2999 Instruction related services  3000's Pupil Serv.  4000's Extra Curricular  5000's Community Services  6000's Enterprise  7000's Departments  8000's Plant Services	001-049 Instructional Departments  050-099 Operation Departments  100-399 Elementary School Sites  400-499 Middle School Sites  500-599 High School Sites  600's Alternative Sites  700's Outside Sites	001-049 Instructional Departments  050-099 Operation Departments  100-399 Elementary School Sites  400-499 Middle School Sites  500-599 High School Sites  600's Alternative Sites