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INFORMATIONAL BULLETIN #2019-0002

DATE: August 5, 2019
TO: Site Administrators
Site Secretaries
FROM: Janet Yarbrough, Director of Educational Services – State and Federal
RE: STATE AND FEDERAL PROGRAMS ACCOUNT REFERENCE

The purpose of this memo is to provide an update of the State and Federal Program Cost Centers (account codes) that affect your school site and a general overview of budgeting terms.

As an overview the following is the full account code structure:

X – XXXXXX – XX – XX – XXXXXX
Fund Cost Center Function SACS #/ Object Code
Code Site #

Org Key:
The Org Key is a sequence of information used to retrieve reports in the district’s financial system.

X – XXXXXX – XX – XX
Fund Cost Center Function SACS #/
Code Site #

Resource:
Resource refers to the revenue source and is depicted as a four-digit number. When a report is initially pulled there is an * in the field (defaulted) which will generate all accounts assigned and setup. Typically, the use of this number is when retrieving reports in the district’s financial system as a way to narrow or filter information. For example, as a school site a report is being pulled on Title I accounts. Title I accounts are associated with 3010 resource. The user would replace the * with 3010 which generates only account associated with that resource number.

Cost Center – Active for School Site Use:

The following Cost Centers are under the purview of the State and Federal Programs staff. Guidance and technical support for Cost Centers not on this list must be conducted through the General Fund staff in Business Services.

At the beginning this year, two Cost Centers are no longer used for school site activities/expenses and several more have been added. The intent of the additional Cost Centers is to allow for Business Services to retrieve financial expenditure data that support specific district initiatives and/or student populations.

50643 (Title I Instructional)	For activities related to Goal 1 Student Achievement to supplement the core educational program (ELA, Math, Science, Social Studies, etc.), includes AVID related expenditures if identified within the SPSA.
50650 (Title I English Learner)	For activities related to Goal 1 Student Achievement to supplement the core educational program (ELA, Math, Science, Social Studies, etc.) supporting strategies to improve English Learner achievement.
50671 (Title I School Climate)	For activities related to Goal 2 Safe and Healthy Learning Environments (School Climate) to support strategies to improve student attendance, suspension, social/emotional which leads to student achievement.
50672 (Title I Parent 1%)	For activities related to Goal 3 Meaningful Partnerships, specifically to support strategies to improve parent engagement and involvement.
50647 (Title I Parent 1%)	For activities related to Goal 3 Meaningful Partnerships, specifically to support strategies to improve parent engagement and involvement.
23030 (LCFF Instructional)	For activities related to Goal 1 Student Achievement to supplement the core educational program (ELA, Math, Science, Social Studies, etc.), includes AVID related expenditures if identified within the SPSA.
23020 (LCFF English Learner)	For activities related to Goal 1 Student Achievement to supplement the core educational program (ELA, Math, Science, Social Studies, etc.) supporting strategies to improve English Learner achievement.
23034 (LCFF School Climate)	For activities related to Goal 2 Safe and Healthy Learning Environments (School Climate) to support strategies to improve student attendance, suspension, social/emotional which leads to student achievement.
23035 (LCFF Meaningful Partnerships)	For activities related to Goal 3 Meaningful Partnerships, specifically to support strategies to improve parent engagement and involvement.

Cost Center – Inactive for School Site Use:

50665 (AVID)	No longer in use by the school sites for AVID related expenses – refer to SPSA for AVID related activities referenced
50686 (Carryover)	Usage expired June 30, 2019

Function Code:

The purpose of the function code is to assign or associate activities, service, or group of services to a person, thing, or institution and aimed at accomplishing a certain goal. It is important to note that expenditures for a person is aligned with the appropriate function code.

For example: A 31 function code employee attends a conference, but the site budget does not allocate funds for function code 31, then a budget transfer is needed. We cannot reimburse the expenses from the 10 function code budget allocation.

The following are most commonly used function codes for expenditures relating to Title I and site LCFF.

10	<p><i>Instructional</i> – The activities directly dealing with the interaction between teachers and students.</p> <ul style="list-style-type: none">• Teacher• Bilingual Assistant/Spanish• CAI Assistant• Instructional Assistant• Resource Teacher• Noon Duty
21	<p><i>Supervision of Instruction, Research, Curriculum & Staff Development</i> – Activities associated with directing, managing, and supervising instructional services; assessing programs and instruction based on research; activities that aid teachers in developing curriculum, preparing and utilizing special curriculum materials.</p> <ul style="list-style-type: none">• Principal• Assistant Principal• Instructional Coach• Program Specialist
24	<p><i>Instructional Support, Library/Media/Technology</i> – Audiovisual equipment and materials, guiding the use of library books and materials. All educational media included printed and nonprinted materials, Instructional technology cost indentified with computer labs & other instructional support classes.</p> <ul style="list-style-type: none">• Library Media Assistant
26	<p><i>Instructional Support, Parent Participation</i> – Activities designed to include the parents in the student’s education.</p> <ul style="list-style-type: none">• Community Assistant• Parent Liaison
31	<p><i>Guidance and Counseling Services</i> – Activities involving counseling with students and parents.</p> <ul style="list-style-type: none">• Counselor

SACS Location:

The SACS location is a two-digit number or letter sequence that is associated with a school site or department and used for the identification for reporting purposes. Example: Adams = A1; Chavez = 62.

Object Code:

The object code is a numerical representation that is assigned to classify an expenditure. The following is a list of commonly used object codes and their definitions/examples provided by Business Services:

OBJECT CODE	DESCRIPTION
42000	Books (Hard Cover) / Reference Materials (Manuals)
43110	Instructional Supplies
43200	Non-Instructional Supplies
43400	Meeting Expense (e.g., Meeting snacks/refreshments and supplies, toll, parking)
44000	Non-Capitalized Equipment (Each item over \$500 up to \$4,999)
52150	Conference/Workshops/Training (with CAR)
52170*	Webinar Trainings
56530	Equipment Repair (e.g., Chromebook screens)
56590	Maintenance Agreements (Ray Morgan)
57150	Duplicating – Reprographics
57250	Field Trip Bus (SUSD School Bus Transportation)
58100	Consultants-Instructional
58320	Consultants – Non-Instructional
58450	License Agreement
58500	Professional Services
58900	Other Admin Services (e.g., Chaperone admission tickets**)
58720	Transportation Non-District Buses (e.g., Fieldtrip Charter Bus; Storer, Delta, etc.)
58730	Bus Passes/Tokens
58920	Fees – Pupil Participation (Pupil admission to educational field trips)
64100	Capitalized Equipment*** (\$5,000 up to \$49,999)

*(red)-New Object Code

**LCFF Allowable Only

***Requires prior approval by the California Department of Education

Please contact State and Federal Program staff to provide guidance and support to ensure appropriate coding when preparing purchase requisitions accurately for timely processing.

Site Number:

The site number is a three-digit number that is associated with a school site or department and used for the identification for reporting purposes.

Non-Title I or Non-site LCFF Funds: Questions should be directed to Janelle Sumagang at ext. 2021 or Deborah Carreon at ext. 2019.

Title I or Site LCFF Funds: For questions relating to the Title I or site LCFF budgets and how to properly code expenditures, please contact:

- Jeannie Samson (Program Technician – site assigned) at ext. 2232 or jsamson@stocktonusd.net

- Virginia “Gina” Gonzales (Program Technician – site assigned) at ext. 2028 or vgonzales@stocktonusd.net
- Kelly Townley (Program Technician – site assigned) at ext. 2621 or ktownley@stocktonusd.net

State and Federal SPSA and Budget Assignments –

Jeannie Samson
 Program Technician
 Extension 2232; Email: jsamson@stocktonusd.net

Adams, August, Bush, Cleveland, Elmwood, Fillmore, Fremont, Grunsky, Harrison, Hazelton, Hong-Kingston, Kennedy, King, Kohl, Peyton, Pulliam, Rio Calaveras, Commodore/Stockton Skills, Washington, Wilson, Nightingale, Pittman

Virginia “Gina” Gonzales
 Program Technician
 Extension 2028; Email: vgonzales@stocktonusd.net

El Dorado, Hamilton, Henry, Hoover, Huerta, Madison, Marshall, McKinley, Monroe, Montezuma, Primary Years Academy, Roosevelt, San Joaquin, Spanos, Taft, Taylor, Tyler, Van Buren, Victory

Kelly Townley
 Program Technician
 Extension 2621; Email: ktownley@stocktonusd.net

Chavez, Edison, Franklin, Health Careers Academy, Jane Frederick, Merlo, Pacific Law Academy, SECA, Stagg, Stockton High, Weber Institute