



State and Federal Programs
INFORMATIONAL BULLETIN #0002

DATE: July 1, 2022
TO: Site Administrators
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 – XXXXX – XX – XX – XXXXX
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.

Resource:
Resource refers to the revenue source, represented as a four-digit number. When a report is initially pulled there is an * in the field (defaulted) which will generate all Resources assigned to the users access parameter. The use of the Resource when retrieving reports in the district’s financial system as a way to narrow or filter information. Title I accounts are associated with 3010 resource code. 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 coordinated through the General Fund staff in Business Services.

- 50643 – Title I Instructional)
- 50647 – Title I Parent 1%)
- 23030 – site LCFF (Identified LCAP Action)
- 50344 – Comprehensive and Support (CSI)
- 50039 – Early Literacy Support Block Grant (ELSB)

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.

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 identified 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

* Not allowable using State and Federal Programs funding

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.

Commonly Used Supplies and Services Object Codes:

The object code is a numerical representation assigned to classify an expenditure. Please contact State and Federal Programs staff to provide guidance and support to ensure appropriate coding when preparing purchase requisitions accurately for timely processing.

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) (Requires prior approval by the California Department of Education)

*LCFF Allowable Only

Questions on State and Federal Programs Funding (i.e. 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
- Deborah Carreon (Program Technician – site assigned) at ext. 2621 or dcarreon@stocktonusd.net

Questions on Non-Title I or Non-site LCFF Funds:

Business Services will be able to support:

- Budget questions should be directed to the Budget Department staff
- General purchase requisition questions should be directed to General Ledger staff