

Accounting Manual



Alabama State Department of Education
LEA Accounting

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INTRODUCTION

SECTION – A

INTRODUCTION

An accounting system is the means by which financial transactions are planned, captured during the actual operation of the school system, recorded in the books of accounts, and then analyzed to produce the various reports for management, financial status and accountability. The structure outlined in the Financial Planning, Budgeting and Reporting System for Alabama Public Schools will provide a classification structure that will meet the school systems' needs and will provide comparable data when reports from the different school systems are combined.

PURPOSE

A significant portion of the financial resources used by a school system is obtained through the exaction of private property in the form of taxes. With this seizure of property for public use comes a demand for a high degree of accountability. Poor accounting and financial reporting practices provide fuel for the critics to attack the handling of these entrusted resources. The accounting system outlined in this manual will provide the tool for the school systems in the State of Alabama to provide an accounting and financial reporting framework that will satisfy the requirements of fiscal integrity and accountability

BASIC PHILOSOPHY

The basic philosophy of the accounting system contains criteria to support the systems' needs mentioned above.

1. The classification of accounts and the reporting structure remains in accordance with generally accepted accounting principles
2. The account classification system is flexible to meet the needs of both small and large school systems while retaining comparability of collected and reported data.
3. The account structure encourages comprehensive full disclosure of the financial position of the reporting school system. Each system will incorporate all financial activities into a single accounting and reporting system and place emphasis on timely and accurate recording of financial transactions.
4. The financial reporting system emphasizes the results of the school system by using program accounting with the application of support service cost to the educational cost centers and instructional programs
5. By use of cost center budgeting of expenditures and certain revenues, the accounting system encourages site-based management of financial resources.
6. Along with site-based management, program accounting and budgeting of revenues, the accounting systems provides the tool needed to accomplish required financial accountability reporting.

BASIS OF ACCOUNTING

The basis of accounting refers to the point of time when revenues, expenditures, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. There are three (3) methods of accounting commonly used by school systems that will be explained below.

1. CASH-BASIS ACCOUNTING recognizes transactions when cash is received or disbursed. The greatest weakness of the cash basis of accounting is that it does not recognize accounts receivable, accounts payable and other accrued items. It therefore does not match resources used to resources provided.

2. MODIFIED ACCRUAL-BASIS ACCOUNTING recognizes transactions when they become both measurable and available for use or collection within the reporting fiscal period.
3. ACCRUAL-BASIS ACCOUNTING recognizes transactions when they occur, regardless of the timing of the related cash transaction.

It is recommended that modified-accrual or accrual-basis accounting be used to the fullest extent practicable. The use of these methods allows the school system to determine its financial position and results of operations by measuring financial resources and obligations at the earliest possible date and provides for comparable period-to-period reports.

CONCLUSION

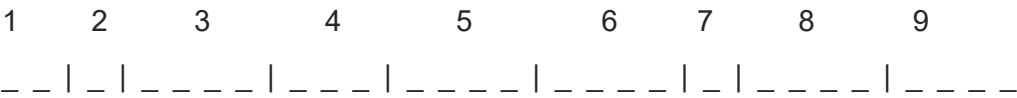
Fund accounting was originally developed in response to the demand for greater financial accountability on the part of state government and local school systems. What began as a system of separate cash accounts has evolved into the current system of separate accounting for separate activities. Indeed, a school system is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities for funds, cost centers, funding sources, and programs.

ACCOUNTING SYSTEM COMPONENTS

SECTION – B

ACCOUNTING SYSTEM COMPONENTS

The system component structure is designed to serve as a flexible tool to meet the needs of all school systems in the State of Alabama. It creates a common means of communication to be used in planning, recording, accumulating, controlling, and reporting the financial activities of the school systems. All school systems should uniformly utilize this component structure in order to provide comparability between school systems.



GENERAL LEDGER & SPECIAL REPORTING CODES

- 1. FUND TYPE & ACCOUNT GROUP
- 2. ACCOUNT TYPE
- 3. ACCOUNT CODE
- 4. OBJECT
- 5. COST CENTER
- 6. FUND SOURCE
- 7. APPROPRIATION YEAR
- 8. PROGRAM
- 9. SPECIAL USE

DEFINITION OF COMPONENTS

- 1. FUND TYPE & ACCOUNT GROUP -----**
There are four fund types and two account groups, which should be used to record all related financial transactions.
- 2. ACCOUNT TYPE -----**
This one (1) digit component is used to designate the five (5) major account types used in an automated accounting system. Its use allows for a greater range of numbers and detail in the revenue and expenditure account codes.
- 3. ACCOUNT CODE -----**
The account code component is used to designate balance sheet (assets, liabilities, and fund equity), revenue and expenditure accounts.
- 4. OBJECT -----**
The object of expenditure component is used to classify in detail the services or commodities bought from the financial resources in the fund source from which the expenditure is being made.
- 5. COST CENTER-----**
A cost center is a budgetary or operational unit to be used in routing financial resources and segregating expenditures.
- 6. FUND SOURCE -----**
A fund source is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources, related liabilities, fund equity, and changes caused by the receipt of revenues and the expenditure of funds. This component is used to maintain “fund accounting” in accordance with Section 1300 of the Codification of Governmental Accounting and Financial Reporting Standards published by GASB
- 7. APPROPRIATION YEAR -----**
The appropriation year component is used to assist with processing activities that are to be routed to specific funding years.
- 8. PROGRAM -----**
A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The use of this component allows certain support service cost to both the program and the function of expenditure to be classified concurrently.
- 9. SPECIAL USE -----**
The special use component can be used to obtain a greater breakdown of any other of the components used in the accounting entity. It should be used only when restrictions on other components do not allow for their adaptation or modification.

FUND TYPE & ACCOUNT GROUP COMPONENT

SECTION – C

FUND TYPE & ACCOUNT GROUP COMPONENT

A fund type is defined as a fiscal and accounting entity with one (1) or more fund sources containing a self-balancing set of accounts recording financial resources, related liabilities, fund equity, and changes caused by the receipt of revenues and the expenditure of funds. An account group is an accounting entity with a self-balancing set of account records of general fixed assets and general long-term debts.

This two (2)-digit code in the accounting system component structure will identify the major fund types or account group classification and the specific individual fund type or account group.

Accounting transactions are recorded into four (4) major classifications:

GOVERNMENTAL FUND TYPES

PROPRIETARY FUND TYPES

FIDUCIARY FUND TYPES

ACCOUNT GROUPS

These four (4) major classifications are divided into the following categories, called fund types and account groups. The fund type to be used is determined by the nature and purpose of the revenue to be recorded. The revenue section of this manual will be used to indicate the desired fund type to be used to record the transaction related to the revenue source.

GOVERNMENTAL FUND TYPES (10-19)

General	11
Special Revenue	12
Debt Service	13
Capital Projects	14

PROPRIETARY FUND TYPES (20-29)

Enterprise	21
Internal Service	22

FIDUCIARY FUND TYPES (30-40)

Trust (30-34)	
Non-expendable Trust	31
Expendable Trust	32
Agency (35-49)	
Payroll Clearing	38
Accounts Payable Clearing	39
Other Agency	40

ACCOUNT GROUPS (80-89)

General Fixed Asset	88
General Long-Term Debt	89

DEFINITIONS FOR FUND TYPE & ACCOUNT GROUP CODES

The accounting system for schools should be organized and operated on a fund (fund source) basis. Each fund (fund source) must be so accounted for that the identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained. Only the minimum number of funds (fund sources) consistent with legal and operating requirements should be established since unnecessary funds (fund sources) result in inflexibility, undue complexity, and inefficient financial administration. The fund type component is to be used to group these funds (fund sources) into major classifications.

GOVERNMENTAL FUND TYPES

These fund types are the segment of the accounting system through which most school system functions are typically financed. The reporting focus of these fund types is to determine financial position through the recording of changes caused by the receipt of revenues and the expenditure of resources rather than determining net income or loss.

GENERAL

This fund type accounts for all financial resources of the school system except those required to be accounted for in another fund type. The primary operating functions of a local school system are performed in the general fund type.

EXAMPLE: Foundation Program Funds: 11-X-XXXX-XXX-XXXX-1110-X-XXXX-XXXX

SPECIAL REVENUE

This fund type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes except those required to be accounted for in some other predetermined fund type. The integrity of the individual special revenue will be maintained by the use of the Fund Source component.

The State Department of Education will identify the state revenue sources requiring special revenue status. Most federal grant appropriations will be maintained as special revenues, especially where separate budgeting and financial reporting is required at the state or federal level. Any local revenue sources requiring special revenue status will be determined by the local school system, using the guidelines contained in this section of the manual.

EXAMPLE: Title I Funds: 12-X-XXXX-XXX-XXXX-4510-X-XXXX-XXXX

DEBT SERVICE

This fund type accounts for the accumulation of resources for the payment of general long-term debt, both principal and interest.

When financial resources are legally required to be set aside in a sinking fund to meet current and(or) future principal and interest obligations of a school system's general long-term debt, the debt service fund type should be used to account for these obligations and resources. Not all long-term debt obligations and resources are required to be recorded in a debt service fund type. Only long-term obligations involving a third party or paying agent should be recorded in this fund type. Capital leases, lease purchases and other intermediate term leases can be budgeted and accounted for within the fund type creating the obligation and supplying the resources for the payments of principal and interest.

The special reporting components of the accounting system are to be used to maintain the integrity of each debt service occurrence within the debt service fund type.

EXAMPLE: Debt from Local Tax Fund: 13-X-XXXX-XXX-XXXX-6030-X-XXXX-XXXX

CAPITAL PROJECT

This fund type accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust fund.

When financial resources are obtained through borrowing or contributions for the purpose of acquiring and (or) constructing major capital facilities, a capital project fund type should be used to record transactions related to the accumulation and expenditure of these financial resources.

The special reporting components of the accounting system are to be used to maintain the integrity of each project's financial resources within the capital project fund type.

EXAMPLE: PSF - Capital Projects: 14-X-XXXX-XXX-XXXX-2120-X-XXXX-XXXX

PROPRIETARY FUND TYPES

This fund type is used to account for school system activities that are similar to business operations in the private sector, or where the reporting focus is on determining net income, financial position and cash flows and when the activity is to be self supporting.

It is recommended that proprietary fund types be used when the school system conducts business type activities that receive a significant portion of their financial resources through user charges.

ENTERPRISE

This fund type accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost, including expenses for depreciation and indirect cost of providing goods or services to students or the general public on a continuing basis are financed or recovered primarily through user charges. NOTE: Enterprise fund types are fee supported.

The special reporting components of the accounting system are to be used to maintain the integrity of each project's financial resources within the enterprise fund type.

EXAMPLE: Summer School Fund: 21-X-XXXX-XXX-XXXX-6922-XXXX-XXXX

INTERNAL SERVICE

This fund type accounts for the operation of school system functions that provide goods or services to other school system functions, other school systems, or other governmental units on a cost-reimbursable basis. NOTE: Internal Service fund types are supported by user charges.

The chief aim of an internal service fund type is cost reimbursement. Therefore, an internal service fund type should only be used if the school system intends to recover the full cost of providing the service through user charges.

The fund source component of the accounting system is to be used to maintain the integrity of each project's financial resources within the internal service fund type.

EXAMPLE: Print Shop Fund: 22-X-XXXX-XXX-XXXX-6999-XXXX-XXXX

FIDUCIARY

This fund type is used to account for assets held by the school system as trustee or agent. Expendable trust fund sources are accounted for in essentially the same manner as governmental fund sources. Non-expendable trust fund sources are accounted for in essentially

the same manner as proprietary fund sources. Agency fund sources are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations.

TRUST

This fund source accounts for assets held by a school system in a trustee capacity for individuals, private organizations, other governmental units, and/or other fund types.

Non-Expendable Trust

This fund type accounts for financial assets held in trust for some specified purpose in which only the investment earnings on the asset, not the asset itself, may be expended. When the financial resources held in trust by the school system are for a specified purpose and the school system is permitted to spend only the earnings of the assets held, the non-expendable trust fund type should be used to account for such endowment arrangements.

This fund type accounts for financial assets held in trust for some specified purpose in which only the investment earnings on the asset, not the asset itself, may be expended. When the financial resources held in trust by the school system are for a specified purpose and the school system is permitted to spend only the earnings of the assets held, the non-expendable trust fund type should be used to account for such endowment arrangements.

The fund source component of the accounting system is to be used to maintain the integrity of each endowment's financial resources within the non-expendable trust fund type.

EXAMPLE: Education Trust: 31-X-XXXX-XXX-XXXX-6940-XXXX-XXXX

Expendable Trust

This fund type accounts for financial assets held in trust for some specified purpose where the trust fund is designed to provide stewardship over the expendable asset. An expendable trust fund type functions similar to a governmental fund type. When the financial resources held in trust by the school system are for a specified purpose and the school system is permitted to spend all the assets and earnings of the trust, the expendable trust fund type should be used to account for such endowment arrangements.

The fund source component of the accounting system is to be used to maintain the integrity of each endowment's financial resources within the expendable trust fund type.

EXAMPLE: Scholarship Fund: 32-X-XXXX-XXX-XXXX-6940-XXXX-XXXX

ACCOUNT GROUPS

Sets of accounts used to record and control the school systems' general fixed assets and unmatured general long-term liabilities are organized in account groups. Account groups are not funds and do not report operations since they do not contain revenue or expenditure accounts. They are simply lists of the accumulated cost/values of fixed assets and obligations of long-term debt of the school system. Changes to these fixed assets and long-term debt are disclosed in the notes to the financial statements rather than in an operating statement.

GENERAL FIXED ASSET

The general fixed asset account group is used to record the cost of all property, plant and equipment, other than those accounted for in the proprietary or non-expendable trust fund types.

EXAMPLE: An account group number 88 should be used to record the general fixed assets of the school system. This account group will be used as a control account for reporting the accumulated cost/values of the fixed assets of land, land improvements, buildings, building improvements, equipment, construction in progress, capital leases and other fixed assets.

NOTE: Additional fixed assets accumulated during the year should be included in the Financial Statements annually and any items destroyed, lost or stolen should be deleted annually. An itemized list should be maintained each year of changes in the fixed assets.

GENERAL LONG-TERM DEBT

The general long-term debt account group is used to record the unmatured principal amount of all long-term liabilities excluding those of Proprietary and Fiduciary funds.

EXAMPLE: An account group number 89 should be used to record the general long-term debt of the school system. This account group will be used to report the outstanding principal balance of the long-term debt for the obligations of bonds, warrants, warrant anticipation notes, capital leases, and compensated absences.

ACCOUNT TYPE COMPONENT

SECTION – D

ACCOUNT TYPE COMPONENT

The account type component is used in conjunction with the account code component to identify the five (5) major account types used in an automated accounting system. This code allows for a greater range of numbers to be used in the account code component. The five (5) major account types are assets, liabilities, fund equity, revenues and expenditures

ACCOUNT TYPE CODES

ASSETS.....	1
LIABILITIES.....	2
FUND EQUITY.....	3
REVENUES	4
EXPENDITURES	5

DEFINITIONS AND PROCEDURES FOR ACCOUNT TYPE CODES

ASSETS

When balance sheet account codes for assets are used in the account code component of the accounting system, a one (1) should be used to identify the code as an asset. The asset account codes that require a “1” range from 0100 through 0199.

LIABILITIES

When balance sheet account codes for liabilities are used in the account code component of the accounting system, a two (2) should be used to identify the code as a liability. The liability account codes that require a “2” range from 0200 through 0299.

FUND EQUITY

When balance sheet account codes for fund equity are used in the account code component of the accounting system, a three (3) should be used to identify the code as a fund equity. The fund equity account codes that require a “3” range from 0300 through 0399.

REVENUES

When revenue account codes are used in the account code component of the accounting system, a four (4) should be used to identify the code as a revenue. The revenue account codes that require a “4” range from 1000 through 9999.

EXPENDITURES

When function of expenditure account codes are used in the account code component of the accounting system, a five (5) should be used to identify the code as an expenditure. The function of expenditure account codes that require a “5” range from 1000 through 9999.

ACCOUNT CODE COMPONENT

SECTION – E

ACCOUNT CODE COMPONENT

The account code component is used in conjunction with the account type component to identify specific balance sheet (assets, liabilities, and fund equity), revenue and function of expenditure accounts and transactions in the accounting system.

This four (4) digit code in the accounting system component structure will identify the following groups of accounts:

Balance Sheet

0100-0399

Assets	0100-0199
Liabilities	0200-0299
Fund Equity	0300-0399

Revenues

1000-9999

State Sources	1000-2999
Federal Sources	3000-5999
Local Sources	6000-7999
Other Sources	8000-8999
Other Financing Sources	9000-9997

Expenditures

1000-9999

Instructional Services	1000-1999
Instructional Support Services	2000-2999
Operation & Maintenance Services	3000-3999
Auxiliary Services	4000-4999
General Administrative Services	6000-6999
Capital Outlay	7000-7999
Debt Service	8000-8999
Other Expenditures	9000-9899
Other Fund Uses	9900-9999

BALANCE SHEET ACCOUNTS

SECTION E-1

BALANCE SHEET ACCOUNTS

Balance sheet accounts are required for fund sources that require year-end reconciliation and/or are allowed to carry over balances to the following fiscal year. Most State and Federal revenues require balance sheet accounts for each individual revenue or fund source in order to maintain a complete set of accounts for “fund accounting” purposes.

Balance sheet accounts are organized and classified by the following account code groups:

ASSETS	0100-0199
LIABILITIES	0200-0299
FUND EQUITY	0300-0399

ASSET CODES

SECTION – E-1-A

ASSET CODES

Cash (0110-0119)

Cash in Bank (Operating Account)	0111
Cash in Bank (Specify)	0112
Cash Equivalents	0113
Cash with Fiscal Agent	0114
Change Cash	0115
Petty Cash	0116
Cash Short or (Over)	0118
Other Cash	0119

Investments (0120-0129)

Investments (Current)	0121
Investments (Non-Current)	0122
Unamortized Premiums on Investments	0125
Unamortized Discounts on Investments (Credit Balance)	0126
Other Investments	0129

Receivables (0130-0139)

Accounts Receivable	0131
Interest Receivable	0132
Interfund Receivable	0133
Intergovernmental Receivable	0134
Notes Receivable	0135
Rent Receivable	0136
Returned Checks Receivable	0137
Allowance for Doubtful Accounts (Proprietary Funds – Credit Balance)	0138
Other Receivable	0139

Inventories (0140-0149)

Inventories – Materials & Supplies	0141
Inventories – USDA Foods	0142
Inventories – Food	0143
Inventories – Fuels & Lubricants	0144
Inventories – Instructional Materials & Supplies	0146
Other Inventories	0149

Other Assets (0150-0159)

Prepaid Items	0151
Deferred Charges	0152
Deferred Compensation Plan Assets	0153
Other Assets	0159

Fixed Assets (0170-0189)

Land	0171
Land Improvements	0172
Buildings	0173
Building Improvements	0174
Furniture & Equipment	0175
Vehicles	0176
Construction in Progress	0177
Assets Under Capital Leases	0178
Accumulated Depreciation (Credit Balance)	0188
Other Fixed Assets	0189

Other Debits (0190-0199)

Amounts Available	0191
Amounts to be Provided	0192
Other Debits	0199

DEFINITIONS OF ASSET CODES

0110-0119 CASH

Currency on hand or on deposit at banking institutions that is available for use by the school system.

0111 Cash in Bank (Operating Account)

Financial resources on deposit in a banking institution for payment of checks, drafts and other general obligations of an operations fund.

0112 Cash in Bank (Specify)

Financial resources on deposit in a banking institution for designated purposes or that have characteristics different from the resources for general operations.

0113 Cash Equivalents

Short-term highly liquid investments that are readily convertible to known amounts of cash and mature in a short period of time (usually ninety (90) days or less) including treasury bills, commercial paper and money market funds.

0114 Cash with Fiscal Agent

Deposits with fiscal agents such as banks for paying matured bonds and interest.

0115 Change Cash

A sum of money set aside to provide change. Examples of change cash are for lunchroom and athletic events.

0116 Petty Cash

A sum of money set aside for paying small obligations when the issuance of a check is not cost-effective.

0118 Cash Short or (Over)

The difference between the amount indicated as collected and the amount deposited by the school. This account can be used during the year to record discrepancies in deposits, but efforts must be made to account for said discrepancies. This account should be closed out before year-end close.

0119 Other Cash

Deposits, cash or cash equivalents that cannot be classified in the above accounts. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0120-0129 INVESTMENTS

Securities, real estate and certificates of deposit that are held for more than one year and that generate revenue in the form of interest, dividends, rentals or lease payments.

0121 Investments (Current)

Securities and certificates of deposit invested for longer than 90 days that are expected to be held for less than one year and that generate revenue in the form of interest or dividends.

0122 Investments (Non-current)

Securities, real estate and certificates of deposit that are held for more than one year and that generate revenue in the form of interest, dividends, rentals or lease payments.

0125 Unamortized Premium on Investments

The excess of the amount paid for securities over the face value, which has not yet been amortized.

0126 Unamortized Discount on Investments (Credit Balance)

The excess of the face value of securities over the amount paid for them, which has not yet been written off.

0129 Other Investments

Any other securities held for producing income in the form of interest that cannot be classified in one of the above. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0130-0139 RECEIVABLES

Amounts of financial resources that are earned but awaiting receipt from others.

0131 Accounts Receivable

Amounts owed the school system on open accounts from private individuals and nongovernmental organizations for goods or services furnished by the LEA.

0132 Interest Receivable

Interest earned, but not received, on investments or other assets.

0133 Interfund Receivable

Amounts that are due, other than charges for goods and services rendered, to a particular fund from another fund in the school system and that are to be received within one year.

0134 Intergovernmental Receivable

Amounts due the reporting school system from another government. These amounts may represent intergovernmental grants, entitlements, shared revenues, appropriations or allotments; or may represent taxes collected for the reporting school system by an intermediary collecting government, loans, or charges for goods or services rendered by the reporting school system for another government.

0135 Notes Receivable

A legal right to receive payment of a certain sum of money on demand or at a fixed or determinable time based on an unconditional written promise signed by the maker.

0136 Rent Receivable

Amounts due to a fund pursuant to operating leases and rental agreements.

0137 Returned Checks Receivable

Amounts owed the school system for checks returned for insufficient funds from banking institutions. It is recommended that subsidiary records be kept to identify individuals liable for the returned checks so collections can be made. This account can be used during the year to record returned checks, but must be closed out into a revenue or expenditure before year end close.

0138 Allowance for Doubtful Accounts

Amounts considered to be uncollectible. This account is to be used only in Proprietary Funds and will carry a credit balance.

0139 Other Receivable

Any other amount of financial resources that are earned but awaiting receipt from others. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0140-0149 INVENTORIES

0141 Inventories – Materials & Supplies

Nonfood materials and supplies on hand held for future consumption. (Example: office supplies or maintenance supplies)

0142 Inventories – USDA Commodities

USDA donated commodity food on hand held for future consumption.

0143 Inventories – Food

Food on hand held for future consumption.

0144 Inventories – Fuels & Lubricants

Items on hand held for future use.

0146	Inventories – Instructional Materials & Supplies
	Instructional materials and supplies on hand held for future consumption by teachers in the instructional programs.
0149	Other Inventories
	Any other type of items carried on inventory by the school system that cannot be recorded in the above classifications. Any material balance of inventory should be kept as a separate line item. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0155-0159	OTHER ASSETS
0151	Prepaid Items
	Payments made for benefits not yet received. Prepaid items, e.g. prepaid rent and unexpired insurance premiums, differ from deferred charges in that they are spread over a shorter period of time and are regularly recurring costs of operation.
0152	Deferred Charges
	Expenditures/expenses that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet pending amortization or other disposition. These costs include those incurred in connection with the issuance of debt, e.g. bond issuance, underwriting and legal fees.
0153	Deferred Compensation Plan Assets
	The assets and related earnings held for participants in IRS Section 457 deferred compensation plans. (Agency funds only)
0159	Other Assets
	Any other asset that cannot be recorded in the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0170-0189	FIXED ASSETS
0171	Land
	Land purchased or otherwise acquired by the school system. This account includes costs incurred in preparing land for use and acquisition costs.
0172	Land Improvements
	Permanent improvements other than buildings that add value to land, e.g. fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges.
0173	Buildings

Permanent structures purchased or otherwise acquired by the school system.

0174 Building Improvements

Permanent improvements that add value to buildings.

0175 Furniture & Equipment

Tangible personal property of a more or less permanent nature.

0176 Vehicles

Automotive equipment requiring a vehicle license tag which is used in carrying out operations. (Examples: trucks, cars, buses, etc.)

0177 Construction in Progress

The cost of construction undertaken but not yet completed. Upon completion this cost should be moved to the appropriate code. e.g. Buildings or Building Improvements.

0178 Assets Under Capital Leases

Assets purchased under an installment purchase agreement or contract. Assets are recorded at the amount equal to the present value of the minimum lease payments at the inception of a capital lease; however, the amount recorded cannot exceed the fair value of the leased property.

0188 Accumulated Depreciation (Credit Balance)

The accumulation of systematic and rational allocations of the estimated cost of using fixed assets on a historical cost basis over the useful lives of the fixed assets. For use in Proprietary Fund types.

0189 Other Fixed Assets

Any other fixed asset that cannot be recorded in the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0190-0199 OTHER DEBITS

0191 Amounts Available in _____ Fund Source

An "other debit" account in the general long-term debt account group designating the amount of assets available in governmental funds for the retirement of general long-term liabilities recorded in the General Long-Term Debt Account Group.

0192 Amounts to be Provided

An "other debit" account in the general long-term debt account group representing the amount to be provided to liquidate general long-term liabilities.

0199 Other Debits

When this account is used a footnote or schedule should be attached to the financial statement identifying the items entered.

LIABILITY CODES

SECTION – E-1-B

LIABILITY CODES

Salaries & Employee Benefits Payable (0210-0219)

Salaries and Wages Payable	0211
Health Insurance Benefits Payable	0212
Retirement Benefits Payable	0213
Social Security Benefits Payable	0214
State Unemployment Compensation Payable	0215
Medicare Benefits Payable	0216
Compensated Absences Payable (Current Portion)	0217
Other Employee Benefits Payable	0219

Payroll Withholdings & Deductions Payable (0220-0249)

Federal Withholding Taxes	0221
Social Security Withholding Taxes	0222
State Income Withholding Taxes	0223
Retirement Withholdings	0224
Health Insurance Deductions	0225
Life Insurance Deductions	0226
Professional Dues Deductions	0227
Credit Union Deductions	0228
Annuity Deductions	0229
Miscellaneous Deductions	0230
Medicare Withholding Taxes	0232
AEA Payroll Deductions	0234
Other Payroll Withholdings/Deductions	0249

Claims Payable (0250-0259)

Accounts Payable	0251
Interest Payable	0252
Contracts Payable	0253
Online Transaction Fee Payable	0254
Other Claims Payable	0259

Other Payables (0260-0269)

Interfund Payable	0261
Intergovernmental Payable	0262
Loans Payable	0263
Notes Payable	0264
Bonds Payable (Current)	0265
Judgments Payable	0266
Other Payable	0269

Other Liabilities (0270-0289)

Deferred Revenue	0271
Deferred Compensation Obligations	0272
Other Liabilities	0289

Long-Term Liabilities (0290-0299)

Bonds and Warrants Payable	0291
Warrant Anticipation Notes	0291
Capital Leases	0293
Obligations Under Operating Lease Agreements	0294
Compensated Absences	0295
Unamortized Premiums on Bonds	0297
Unamortized Discounts on Bonds-Debit Account	0298
Other Long-Term Liabilities	0299

DEFINITIONS OF LIABILITY CODES

0210-0219 SALARIES & EMPLOYEE BENEFITS PAYABLE

0211 Salaries & Wages Payable

Salaries and wages earned but not paid that are to be liquidated with current available financial resources.

0212 Health Insurance Benefits Payable

Matching health insurance benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.

0213 Retirement Benefits Payable

Matching retirement benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.

0214 Social Security Benefits Payable

Matching social security benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.

0215 State Unemployment Compensation Benefits Policy

State unemployment compensation expenses payable for the amount of salaries & wages payable to be liquidated with current available financial resources.

0216 Medicare Benefits Payable

Matching Medicare benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.

0217 Compensated Absences Payable (Current Portion)

Expenses payable for the amount of compensated leave to be liquidated with current available financial resources.

0219 Other Employee Benefits Payable

Any other employee benefit expenses payable to be liquidated with current available financial resources. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0220-0249 PAYROLL WITHHOLDINGS & DEDUCTIONS PAYABLE

0221 Federal Withholding Taxes

The amount of federal income tax withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.

0222 Social Security Withholding Taxes

The amount of social security taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.

0223 State Income Withholding Taxes

The amount of state income tax withheld from employees' payroll checks that is payable to the State of Alabama.

0224 Retirement Withholdings

The amount of state retirement withheld from employees' payroll checks that is payable to the Retirement Systems of Alabama.

0225 Health Insurance Deductions

The amount of health insurance premiums deducted from employees' payroll checks that is payable.

0226 Life Insurance Deductions

The amount of life insurance premiums deducted from employees' payroll checks that is payable

0227 Professional Dues Deductions

The amount of professional dues deducted from employees' payroll checks that is payable.

0228 Credit Union Deductions

The amount deducted for credit unions from employees' payroll checks that is payable.

0229 Annuity Deductions

The amount deducted for tax sheltered and non sheltered annuities from employees' payroll checks that is payable.

0230 Miscellaneous Deductions

The amount deducted for miscellaneous reasons from employees' payroll checks that is payable. It is recommended that garnishments, tax levies, child care and other ordered withholdings be recorded in this classification.

0232 Medicare Withholding Taxes

The amount of Medicare taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.

0234 AEA Payroll Deductions

The amount deducted for insurance from employees' payroll checks that is payable to the Alabama Education Association.

0249 Other Payroll Withholding/Deductions

The amount deducted from employees' payroll checks that is payable that cannot be recorded in the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0250-0259 CLAIMS PAYABLE

Amounts owed by the school system for goods and services received that are to be liquidated with current resources.

0251 Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by the school system.

0252 Interest Payable

Current amounts owed and(or) accrued by the school system for interest expense on loans, notes, bonds and any other obligations requiring interest payments.

0253 Contracts Payable

The amounts of payments due on contracts for goods or services furnished to the school system.

0259 Other Claims Payable

Amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

0260-0269 OTHER PAYABLES

0261 Interfund Payable

Amounts owed (other than charges for goods and services) to another fund in the school system and that are to be paid within the fiscal year. All Interfund Payable accounts should be reconciled before year-end.

0262 Intergovernmental Payable

Amounts owed by the school system to another governmental agency. Use this account to record amounts owed to State, Federal and Local governmental units.

0263 Loans Payable

Amounts of obligations borrowed for short periods of time by the school system.

0264 Notes Payable

The face value of the notes owed should be recorded in this account, which is reflected on an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to bearer or to the order of a person designated therein.

0265	Bonds Payable (Current)
	Amounts of bonds, which have reached or passed their maturity date and are due within one year.
0266	Judgements Payable
	Amounts owed by the school system as a result of administrative or court decisions.
0269	Other Payable
	Other payable amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0270-0289	OTHER LIABILITIES
0271	Deferred Revenue
	A liability account which represents revenues collected before they become due or available for use. Use this account to record the receipt of a revenue that is to be recorded and made available for use during a future fiscal period.
0272	Deferred Compensation Obligations
	The amounts owed to employees who have deferred income and related earnings under an IRS Section 457 deferred compensation plans. (Agency funds only)
0289	Other Liabilities
	Other amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0290-0299	LONG-TERM LIABILITIES
0291	Bonds and Warrants Payable
	The amount of bonds and(or) warrants which have not reached or passed their maturity date and which are not due within one year.
0292	Warrant Anticipation Notes
	The face value of notes issued by the school system in anticipation of sale of warrants to liquidate such notes.
0293	Obligations Under Capital Leases
	Amounts remaining to be paid on capital lease purchase agreements. The initial amount equals the present value of the minimum lease payments at the inception of a capital lease; however, the amount recorded cannot exceed the fair value of the leased property.

0294 Obligations Under Capital Leases

A governmental lessee rental expenditure arising from an operating lease with scheduled rent increases that will not be liquidated with current expendable financial resources.

0295 Compensated Absences

Amounts owed to employees for accrued leave that is expected to result in paid time off or cash payments at termination or retirement that are required to be recorded as a liability by the Governmental Accounting Standards Board.

0297 Unamortized Premiums on Bonds

The excess of the price paid for bonds over their face value (excluding accrued interest) which remains to be amortized over the remaining life of such bonds.

0298 Unamortized Discounts on Bonds (Debit Account)

The amount by which the face value of bonds exceed the price paid for the bond which remains to be amortized over the remaining life of such bonds.

0299 Other Long-Term Liabilities

Other long-term liability amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

FUND EQUITY CODES

SECTION – E-1-C

FUND EQUITY CODES

Operations	0301
Investments in General Fixed Assets	0310
Retained Earnings (Proprietary Funds Only)	0315
Contributed Capital (Proprietary Funds Only)	0320
Reserved Fund Balance (0325-349)	
Reserved for Encumbrances	0341
Reserved for Inventories	0342
Reserved for Debt Service	0343
Reserved for Building Contracts	0344
Reserved for Bus Fleet Renewal	0345
Reserved for Commitments	0346
Reserved for Capital Projects	0347
Reserved for Prepaid Items	0348
Other Reserved Funds	0349
Unreserved Fund Balance	0350
Encumbrance Offset (Debit Balance)	0358
Adjustments to Beginning Balance	0360
Residual Equity Transfer	0370

DEFINITIONS OF FUND EQUITY CODES

0301 OPERATIONS

This equity account can be used by the accounting system to report the net change in fund balance through or for a specified fiscal period that reflects the result caused by the difference in revenues and expenditures. This account should be closed at year end to the fund balance account.

0310 INVESTMENT IN GENERAL FIXED ASSETS

An account representing the school system's investment in capital assets reported in the General Fixed Assets Account Group.

0315 RETAINED EARNINGS (PROPRIETARY FUNDS ONLY)

The accumulated earnings of proprietary funds that have been retained in the fund.

0320 CONTRIBUTED CAPITAL (PROPRIETARY FUNDS ONLY)

An equity account in the proprietary funds showing the amount of fund capital contributed by the governmental unit from general revenues and resources, or by outside sources (e.g. grants, developers, customers, etc).

0325 RESERVED FUND BALANCE

Those portions of fund balance that are legally segregated for a specific use or are not authorized for current expenditure.

0350 UNRESERVED FUND BALANCE

The excess of the assets of a governmental fund or trust fund over its liabilities and reserved fund balance accounts that are not restricted for specific purposes.

0358 ENCUMBRANCE OFFSET (DEBIT BALANCE)

An account used to designate part of the Unreserved Fund Balance for obligations of the school system caused by the issuance of purchase orders. This account will carry a debit balance.

0360 ADJUSTMENTS TO BEGINNING BALANCE

A correction made in the current fiscal year for a situation that occurred in a prior fiscal year.

0370 RESIDUAL EQUITY TRANSFER

Non-recurring or non-routine transfers of equity between funds. A residual equity transfer may represent the creation of a new fund or the expansion or liquidation of an existing fund.

REVENUE ACCOUNT CODES

SECTION – E – 2

REVENUE ACCOUNT CODES

The four (4)-digit revenue code in the accounting system will identify the following major categories in the Revenue Coding section, the fund type to be used in recording transactions related to the revenue source is indicated on the right side.

STATE SOURCES	1000-2999
FEDERAL SOURCES	3000-5999
LOCAL SOURCES	6000-7999
OTHER SOURCES	8000-8999
OTHER FINANCING SOURCES	9000-9997

REVENUE/FUND TYPE CODING

FUND TYPE

STATE SOURCES (1000-2999)

Education Trust Fund (1100-1999)

Foundation Program		
Foundation Program – Regular	1110	11
Foundation Special Appropriation	1111	11
Current Units	1120	11
Foundation Program – Student Growth	1121	11
Specialized Treatment Center	1126	11
Foundation Program Supplemental Fund	1130	11
Teacher Stabilization Program-Act 2021-342	1131	11
TEAMS (2021 – 340&349)	1132	11
CALT (2021-342)	1133	11
Alabama Summer and After School Program (2023-379)	1134	11
RAISE Act Program	1140	11
Paid Parental Leave Act 2025-81	1141	11
SDE Appropriations		
Additional Teacher Units	1210	11
School Nurses Program	1220	11
Technology Coordinator	1221	11
Career Tech O & M	1222	11
Library Enhancement	1223	11
State Superintendent Capital and Equipment Needs	1224	11
Math Coach	1225	11
Alabama Reading Initiative – Intervention	1226	11
Alabama Reading Initiative – Summer Reading	1227	11
Alabama Reading Initiative - Regional Coaches	1228	11
Alabama Reading Initiative – Incentives	1229	11
Alabama Reading Initiative	1230	11
SDE One Time At-Risk Grant	1231	11
Numeracy Act Assessment	1232	11
Alabama Reading Initiative – Interventionist	1233	11
Math Intervention	1235	11
High Hopes for Alabama Students	1240	11
Dropout Prevention - PASS	1241	11
SDE Supplemental High Hopes	1242	11
Children First - Alabama Tobacco Settlement	1250	11
Children First – School Social Worker	1251	11
English as a Second Language – State	1252	11
Distance Learning Network	1253	11
Teacher Recruitment Incentives	1254	11
Spec Ed Interpreter & Deaf Teacher	1255	11
Special Education Certified Behavior Analysts	1256	11
Special Education Teacher Supplement	1257	11
Speech Therapist Supplement	1258	11
Fine Arts Initiative	1260	11
ARI Early Childhood Classroom Assessment	1261	11
OMI Early Childhood Classroom Assessment	1262	11
Governor's Private Eyes Education Program	1270	11 or 14
School Safety Security and Climate Program	1271	11
Bullying Prevention Program	1273	11
Principal Leadership Program/Mentoring Program	1274	11
Gifted Education	1275	11
21 st Century After School Extended Day Program	1276	11
HIPPY	1277	11
School Bus Seat Belt Pilot	1278	11
Teacher Mentoring Program	1279	11

Career Tech Initiative – Agriscience Grants	1280	11
CTI – Expansion Grant/Middle Grade Innovation	1281	11
CTI Work Based Learning	1282	11
CTI – Equipment Grant	1283	11
Career Tech Initiative – Career Coaches Program	1284	11
Advanced Placement – State	1285	11
Gifted Students Competitive Grant	1286	11
Cybersecurity Grant	1287	11
Transportation		
Transportation - Operations	1310	11
Transportation - Fleet Renewal	1320	13
		or 14
Fleet Renewal High Need (2023-378)	1321	
Academic and Financial Improvement Program (At Risk)	1409	11
At Risk	1410	11
School Improvement Reward Funds	1411	11
AAA Failing School 20% COA	1412	11
Alabama Ahead	1413	11
Middle School Computer Programming Initiative	1414	11
Robotics Grant Program	1415	11
Feminine Hygiene Products (2022-380)	1416	11
AED's In Schools	1417	11
Special Schools for Special Education	1510	11
Preschool	1520	11
High Level Practices Project (Spec Ed PD)	1521	11
Salaries-1% per Act 97-238	1530	11
Jobs for Alabama's Graduates (JAG)	1540	12
Adult Education	1610	11
Adult Education - Regular	1611	11
Adult Education - Jobs	1612	11
Adult Education - Instructional Technology	1613	11
Adult Education - Full-Time Teachers	1614	11
Adult Education - Model Program	1615	11
Adult Education - One-Stop Career Center	1616	11
Adult Education - Institutionalized Student Grant	1617	11
Adult Education - English Literacy/Civics Grant	1618	11
Community Education	1660	11
Governor's Special Appropriations	1710	Call
Oil Spill Mitigation	1715	11
OSR Pre-Kindergarten Program	1720	11
Early Childhood ED – ETF Strong Start/Strong Finish	1721	11
Governor's Turnaround Program – Aux Teachers	1722	11
Governor's Turnaround Program – Underperforming	1723	11
Teacher Registered Apprenticeship Program-Dept of Commerce	1730	11
Legislative Special Appropriations	1760	Call
K-12 Capital Grant Program	1761	11
Career Tech Facilities Grant (2025-269)	1762	14
Charter School Supplemental (2023-378)	1763	11
Advancement and Technology Plus	1764	11
ETF Advancement and technology Fund	1765	11
Digital Tools for Teachers – Act 2018-502	1766	11
Prefund CIS Student Materials (2023-378)	1767	11
College and Career Readiness (2023-378)	1768	11
Summer Math Camps (2023-378)	1769	11
School Safety Grants (202-378)	1770	11
Career Tech O & M (2024-428)	1771	11
Textbooks (2024-428)	1772	11
Nurse Salaries (2024-428)	1773	11
Summer Reading Camps (2024-428)	1774	11
Struggling Readers Beyond Grade 3 (2024-428)	1775	11
Summer and After-School Program (2025-268)	1776	11

Supplemental Capital Improv. (2025-268)	1777	14
CTE Equipment (2026-599)	1778	11
State Contracts	1810	11
Alabama Middle School Initiative	1815	11
Other State Appropriations (2000-2899)		
Public School Fund-Hold Harmless	2110	11
Public School Fund-Capital Outlay	2120	13
		or 14
Public School Fund-Interest	2130	11
State Paid on Behalf – Act 2007-415	2201	14
Direct Payment to LEA – Act 2007-415 – Incentive	2202	14
State Paid on Behalf – Act 2007 – 415 – Blackbelt	2203	14
State Paid on Behalf or Direct – Act 2007- 415 – Catastrophic	2204	14
State Paid on Behalf – Act 2007 – 415 – Technology	2205	14
State Paid on Behalf – Act 2007 – 415 – Interest	2206	14
PSCA-State Paid on Behalf of LEA	2210	11 or 14
PSCA-State Paid on Behalf of LEA-Act 98-373-ADM	2211	14
PSCA-State Paid on Behalf of LEA-Act 98-373-Career/Tech	2212	14
PSCA-State Paid on Behalf of LEA-Act 98-373-Emergency	2213	14
PSCA-State Paid on Behalf of LEA-Private Eyes Ed. Program	2214	11 or 14
FUND TYPE		
PSCA-Act 2001-668-Proration Bond Issue	2215	11,13 or 14
PSCA-Direct Payment to LEA	2220	11 or 14
PSCA-Direct Payment to LEA-Act 98-373-Fleet Renewal	2221	11,13 or 14
PSCA-Direct Payment to LEA-Act 98-373-OCE	2222	11
PSCA Direct Payment to LEA-Act 98-373-SW AL School for Deaf and Blind	2233	14
PSCA-Direct Payment to LEA-Act 98-373 Interest	2224	11
PSCA-St Pd on Behalf of LEA-Act 98-373-Discretionary Funds	2225	14
666 Bond Commission	2226	12
Act 2013 – 381 Career Tech Bond Issue – Formula	2227	12 or 14
Act 2013 – 381 Career Tech Bond Issue – Competitive	2228	12 or 14
Act 2013 – 345 Tornado Damaged Schools Bond Issue	2229	
Driver Education and Training Fund	2230	11
Catastrophic Special Education	2240	11
Catastrophic Special Education Support	2241	11
Children's Trust Fund	2250	11
Alabama Behavior Intervention Specialist Program	2251	11
Dropout Prevention Pilot	2252	11
Math Science Technology Initiative	2253	11
16 th Section Land Funds	2254	11
Act 2010 – 720 Fleet Renewal	2255	13 or 14
Act 2012 – 562 Fleet Renewal	2256	13 or 14
Act 2012 – 562 BRAC	2257	13 or 14
Educator Effectiveness Pilot	2258	11
Penny Trust Fund Disease Prevention	2259	11
Other State Revenues (2901-2999)		
State Sources Default	2901	Call

FEDERAL SOURCES (3000-5999)

Individuals With Disabilities Education Act (3200-3299)		12
IDEA – Part B	3210	
IDEA-Discretionary Grant	3211	
IDEA-SSIP Discretionary Grant	3212	
IDEA-High-Cost Fund	3213	
IDEA Provision of Support	3215	
IDEA-Part B Supplemental	3216	
Pre-School Part B- Ages 3-5	3220	
Pre-School Part B-Ages 3-5 Supplemental	3221	

Early Education-Part C	3230	
Secondary Education-Part C - Transition	3240	
Infants and Toddlers	3250	
Personnel Development	3260	
IDEA Capacity Building	3270	
State Improvement Grant	3280	
Other IDEA Programs	3290	
Vocational Education (3300-3399)		12
Basic Grant	3310	
Basic Grant, Sex Equity	3311	
Basic Grant Single Parent/Displaced Homemakers	3312	
Career Academy/Career Magnet	3313	
Basic Grant Non-Traditional Occupations	3314	
High Schools That Work	3315	
Technology Centers That Work	3316	
Program Improvement	3317	
Career/Technical Education Model Program	3318	
Teach Alabama and 21 st Century Classroom	3319	
Consumer and Homemaking Education	3320	
CT Program of the Year	3321	
CT Aerospace Career Themed Academy	3322	
CT Hospitality and Tourism Program	3323	
CT Model Middle School	3324	
CT Mentor Grant	3326	
Technical Preparation Education	3330	
Technical Preparation – Model Program	3331	
College Access Challenge Grant	3335	
Cooperative Demonstration Program	3340	
Bilingual Vocational Training	3350	
Integration of Vocational and Academic Learning	3360	
Other Vocational	3390	
Impact Aid (IASA, Title VIII) (3400-3499)		
Impact Aid-PL 874-Regular	3410	11
Impact Aid-PL 874-Handicapped	3420	11
Impact Aid-PL 815	3430	14
Vocational Rehabilitation Services (3500-3599)		12
Basic Grant	3310	
Basic Grant, Sex Equity	3311	
Basic Grant Single Parent/Displaced Homemakers	3312	
Career Academy/Career Magnet	3313	
Basic Grant Non-Traditional Occupations	3314	
High Schools That Work	3315	
Technology Centers That Work	3316	
Program Improvement	3317	
Career/Technical Education Model Program	3318	
Teach Alabama and 21 st Century Classroom	3319	
Consumer and Homemaking Education	3320	
CT Program of the Year	3321	
CT Aerospace Career Themed Academy	3322	
CT Hospitality and Tourism Program	3323	
CT Model Middle School	3324	
CT Mentor Grant	3326	
Technical Preparation Education	3330	
Technical Preparation – Model Program	3331	
College Access Challenge Grant	3335	
Cooperative Demonstration Program	3340	
Bilingual Vocational Training	3350	
Integration of Vocational and Academic Learning	3360	
Other Vocational	3390	
Impact Aid (IASA, Title VIII) (3400-3499)		

Impact Aid-PL 874-Regular	3410	11
Impact Aid-PL 874-Handicapped	3420	11
Impact Aid-PL 815	3430	14
Vocational Rehabilitation Services (3500-3599)		12
Vocational Rehabilitation Services	3510	
Vocational Rehabilitation Other	3590	
Workforce Investment Act Dept. of Labor	3595	12
Adult Education (Act – P.L. 100-297) (3600-3649)		12
Adult Education Basic Grant - Regular	3610	
Adult Education Basic Grant - Gateway	3611	
Adult Education Basic Grant - Special Project	3612	
Adult Education - Workplace	3613	
Adult Education - Homeless	3614	
Adult Education - DOC Transition Grant	3615	
AEFLA – Adult Education Family & Literacy Act (P.L. 105-220) (3650-3699)		12
Adult Education – Basic Grant – Regular	3650	
Adult Education - Instructional Technology	3651	
Adult Education - Full-Time Teachers	3652	
Adult Education - Model Program	3653	
Adult Education - One-Stop Career Center	3654	
Adult Education - Institutionalized Student Grant	3655	
Adult Education - English Literacy/Civics Grant	3656	
Adult Education – Basic Grant – State Leadership	3660	
Adult Education – Workforce Development	3670	
Adult Education – JOBS	3680	
Education of Homeless Children and Youth	3710	12
School to Work/Hippy	3730	12
School to Career – Through ADECA	3740	12
Follow Through	3760	12
WIA - Summer Remediation	3770	12
WIA - Summer Work Experience	3780	12
FIRST Schools and Teachers	3810	12
FIRST Family School Partnership	3820	12
SSA - Disability Determination	3830	11
Early Warning Intervention Experimental Study	3831	12
Technology Education	3850	12
ACR – Distance Learning	3851	12
Delta Regional Authority	3852	12
Civil Rights	3910	12
LEAD	3920	12
Supporting Effective Educator Development	3915	12
(Seed) Program – 84.423		
Learn & Serve America		
(School Based - Corp for Nat Comm Serv)	3930	12
Class Size Reduction Initiative	3940	12
Title VIII, Part C Reading Excellence Act	3950	12
Immediate Aid to Restart School Operations	3970	12
Emergency Impact Aid for Displaced Students	3971	12
Homeless from Hurricane Katrina Assistance	3972	12
Project Serv – Katrina Grant	3973	12
Goals 2000 - Educate America (4000-4009)		
Goals-2000 – Title III	4001	12
AETC Mini Grant		
	4002	12
No Child Left Behind Act of 2001		
Title I, Part A	4110	12
Title I, Part B, Subsection 1 – Reading First	4111	12
Title I, Part B, Subsection 2 – Early Reading First	4112	12
Title I, Part B, Subsection 3 – Even Start	4113	12
Title I, Part B, Subsection 4 – Literacy Thru Library	4114	12
Title I, Part C – Migrant Education	4115	12

Title I, Part D – Neglected and Delinquent	4116	12
Title I, Part F – Comprehensive School Reform	4117	12
Title I, Part H – School Dropout Prevention	4118	12
Title I, Part G – Advanced Placement	4119	12
Title I, Part A – School Improvement	4120	12
Title I, Part A – School Improvement Reward	4121	12
Title I, Part A – School Improvement - 1003(g)	4122	12
Title I, Part G – Advanced Placement Incentive	4123	12
Title II, Part A – Teacher and Principal Training	4130	12
Title II, Part B – Mathematics and Science Partnerships	4131	12
Title II, Part C Subpart 1 – Troops-to-Teachers	4132	12
Title II, Part C Subpart 2 – Transition-to-Teaching	4133	12
Title II, Part C subpart 3 – National Writing Project	4134	12
Title II, Part C Subpart 4 – Traditional American History	4135	12
Title II, Part D – Enhancing Educ Through Tech (Formula)	4136	12
Title II, Part D – Enhancing Educ Through Tech (Competitive)	4137	12
Title II, Part A – Principal Mentoring	4138	12
Title II, Part A – AL Leadership Academy Fellows	4139	12

FUND TYPE

Sch Impr 1003(a) – CHANCE	4140	12
MEP Consortium Incentive Grant	4145	12
Title III – English Lang. Acq., Lang. Enhance. & Acad.	4150	12
Title III – Unaccompanied Children	4151	12
Title IV - Student Support and Academic Achievement	4160	12
Title IV, Part B – 21st Century Comm. Learning Centers	4161	12
Title IV, Part A – Safe and Drug-Free Schools & Comm. (GOV)	4162	12
Title IV, Part A, Subpart 2 – Community Service	4163	12
Title IV, Part A, Subpart 2 – School Safety Planning	4164	12
Stronger Connections Grant	4165	12
Title V, Part A – Innovative Programs	4170	12
Title IV, Part C – Public Charter School	4171	12
Title V, Part C – Magnet Schools Assistance	4172	12
Title V, Part D – Fund for the Improv of Educ - CSRD	4173	12
Title V, Part D – FIE Direct from Federal Government	4174	12
Title V, Part A – Professional Development Grant	4175	12
Title V, Part A – Teen Pregnancy Prevention Grant	4176	12
Title V, Part B – Rural Education Initiative	4180	12
Title VII, Part A – Indian Education	4185	12
Title VIII – Impact Aid	4190	12
Title IX – Homeless Education	4195	12

American Recovery and Reinvestment Act of 2009

ARRA – Title I, Part A	4210	12
ARRA – Title I, Part D Subpart 2	4216	12
ARRA – School Improvement	4220	12
ARRA – School Improvement 1003(g)	4222	12
ARRA – Title II, Part D (Formula)	4236	12
ARRA – Title II, Part D (Competitive)	4237	12
ARRA – Homeless	4239	12
ARRA – IDEA, Part B	4240	12
ARRA – IDEA, Part B Preschool	4241	12
ARRA – Impact Aid	4245	12
ARRA – NSLP Equipment Assistance	4270	12
ARRA – Headstart	4271	12
ARRA – COBRA Premium Assistance	4272	12
ARRA – State Energy Program (ADECA)	4273	12
ARRA – Early Head Start	4274	12
ARRA – Fiscal Stabilization	4275	12
Education Jobs Fund	4285	12

Education Stabilization (Cares Act)		
ARPA – IDEA Part B	4286	12
ARPA – IDEA Part B Preschool	4287	12
ARPA – Homeless I	4288	12
ARPA – Homeless II	4289	12
CARES Act – ESSER	4290	12
CARES Act – GEER	4291	12
CARES Act – ESSER-ALSDE Reserve	4292	12
CARES Act – Coronavirus Relief Fund (Health)	4293	12
CARES Act – Coronavirus Relief Fund (Devices)	4294	12
ARPA – ALSDE Reservation	4295	12
CRRSA Act – ESSER II	4296	12
CRRSA Act – ESSER II ALSDE Reserve	4297	12
ARPA – ESSER III	4298	12
ARPA – ESSER III – ALSDE Reserve	4299	12
ESSER II – LETRS	4303	12
ESSER III – CHANCE	4304	12
CRRSA – GEER II	4305	12
ARPA ESSER III – ARI Summer Reading	4306	12
GEER II – School Safety	4307	12
ESSER III LETRS	4308	12
Elementary and Secondary Education Act (ESEA) (4010-4499)		12
Law-Related Education 4350		
Magnet School Assistance (IASA, Title V, Part A) FY 98-99)	4380	
School Dropout Assistance (IASA, Title V, Part C) (FY 98-99)	4410	
Woman's Educational Equity (IASA, Title V, Part B) (FY 98-99)	4420	
National Diffusion Network	4450	
Preschool Development Grant (84.419A – AL Early Childhood Ed / OSR)	4470	
Early Childhood ED – Preschool Development Grant PDG5-93.434	4471	
Early Childhood Ed – B-5 – 93.434	4472	
Emerg. Immigrant Ed. (IASA, Title VII, Part C) (FY 98-99)	4480	
School Renovation and Technology Program	4490	
Improving America's Schools Act (IASA) (4500-4999)		12
Title I-Part A	4510	
Title I-Migrant	4520	
Title I-Delinquent	4530	
Title I-School Improvement	4540	
Title I-Capital Expense	4550	
Title I-Even Start	4560	
Title I-Demonstration of Innovative Practices Part E	4570	
Title VI-Innovative Education	4600	
Title II-Professional Development	4700	
Title III, Part A Technology Challenge	4750	
Title III, Technology Innovation Challenge Grant	4751	
Title III, Part B – Star Schools Program	4755	
Title IV-Safe and Drug Free Schools		
Title IV-Safe and Drug Free Schools - Sec 4113 (SDE)	4801	
Title IV-Safe and Drug Free Schools - Sec 4114 (GOV)	4802	
Title V, Part A Magnet School Assistance	4850	
Title V, Part B Women's Educational Equity	4851	
Title V, Part C School Dropout Assistance	4852	
Title VII, Part B-Foreign Language Assistance	4900	
Title VII, Part A - Bilingual Education	4901	
Title VII, Part C – Emergency Immigrant Education	4902	
Title IX, Part A - Subpart 1 – Indian Education Formula	4925	
Title X, Part A - Fund for Improvement of Education	4950	
Title X, Part B - Gifted and Talented	4951	
Title X, Part C – Public Charter Schools	4952	

Title X, Part D – Arts in Education	4953
Title X, Part E – Inexpensive Book Distribution Program	4954
Title X, Part F – Civic Education	4955
Title X, Part G – Ellender Fellowship Program	4956
Title X, Part H – DeLugo Territorial Education Improvement	4957
Title X, Part I – 21 st Century Community Learning Centers	4958
Title X, Part J – Urban and Rural Education Assistance	4959
Title X, Part K – National Writing Project	4960
Title X, Part L – Extended Time for Learning/Longer School Year	4961

FUND TYPE

USDA Programs (5000-5299)

12

USDA-Food & Nutrition (5100-5199)	
USDA-School Lunch Program-Section 11	5110
USDA-School Lunch Program-Section 4	5120
USDA-After School Snack Program	5125
USDA-School Breakfast Program	5130
USDA-Severe Need Breakfast Program	5135
USDA-School Breakfast Program-Start Up Grants	5140
USDA-Food Donation Program	5160
USDA-Donated Foods Rebates / SAE	5161
USDA-Summer Food Service Program	5170
USDA-NET Program	5180
USDA Wellness-Wellness	5191
USDA-Fresh Fruits and Vegetable Program (FFVP)	5192
USDA-Healthier US School Challenge	5193
USDA-NSLP Equipment Assistance	5194
USDA-Meal Pattern Grant	5195
USDA-P-EBT Admin Costs	5196*
USDA-Team Nutrition Grant	5197
USDA-Farm to School Grant	5198
USDA-Child and Adult Care	5199

Other USDA Programs (5200-5299)

12

Distance Learning and Telemedicine	5210
Rural Utilities Service	5211
Forest Service Grants (Through State)	5280
Forest Service Grants (Through County)	5290

Health & Human-Services (HHS) (5300-5399)

HHS-Disability Determination	5310	11
HHS-Substance Abuse and Mental Health Services	5315	12
HHS-Head Start	5320	12
HHS-Dependent Care	5330	12
HHS-Rural Health Outreach	5340	12
HHS-Child Development	5350	12
HHS-JOBS/Adult Education	5360	12

Job Training Partnerships Act (JTPA) (5400-5499)

12

JTPA-8% JAG	5410
JTPA-8% School-To-Work Disabled	5411
JTPA-8% Dropout Prevention	5412
JTPA - US Dept. of Labor (through ADECA)	5413
U.S. Dept of Labor – Job Corps Center	5414

Department of Energy (DOE) (5500-5599)

12

DOE-Conservation	5510
DOE-Other	5590

Environmental Protection Agency (EPA) (5600-5699)

11 or Call

EPA-Asbestos Abatement	5610
EPA-Other	5690

U.S. Housing Authority (5700-5799)

12

Housing Authority - Summer Feeding Program	5770	
Housing Authority - Other Programs	5790	
Department Of Defense (DOD)(5900-5989)		11 or Call
DOD-Army ROTC	5910	
DOD-Air Force ROTC	5920	
DOD-Navy ROTC	5930	
DOD-Marine ROTC	5940	
DOD-Coast Guard ROTC	5945	
DOD-Troops to Teachers	5950	
DOD-Impact Aid	5980	
Other Federal (5990-5999)		12
Other Federal Revenue	5990	
LOCAL SOURCES (6000-7999)		
County Tax Revenues (6010-6199)		11 or designated fund
County Regular Ad Valorem_____Mills	6010	
County Reappraisal Ad Valorem Under Amend 373	6012	
County Regular Ad Valorem Under Amend 3, Sect 1	6015	
County Reappraisal Ad Valorem_____Mills	6020	
County Regular Ad Valorem Under CA 202	6021	
County Special Ad Valorem_____Mills	6030	
County Special Ad Valorem Auth prior to 1901	6031	
County Special Ad Valorem Taxes	6032	
County Special Ad Valorem Taxes	6034	
County Special Ad Valorem Taxes	6036	
County Special Ad Valorem Taxes	6038	
County General Ad Valorem Auth prior to 1901	6050	
County General Ad Valorem Auth prior to 1901	6051	
County General Ad Valorem Under Section 215	6052	
County General Ad Valorem Under Amend 208	6054	
County General Ad Valorem Under Amend 425/555	6060	
Other General County Ad Valorem Tax	6070	
Other General County Ad Valorem Tax	6072	
Other General County Ad Valorem Tax	6074	
Other General County Ad Valorem Tax	6076	
Other County Ad Valorem Taxes	6090	
Business Privilege Tax	6095	
County Sales Tax_____%	6110	
County SSUT	6115	
County Sales & Use Tax-Motor Vehicle & Boats	6120	
		FUND TYPE
County Gasoline Tax	6130	
County Alcohol Beverage Tax	6140	
County Tobacco Tax	6160	
County Mineral Lease Docum. Tax	6170	
County Severance Tax	6180	
Other County Tax	6190	
District Tax Revenues (6200-6399)		11 or designated fund
District Regular Ad Valorem_____Mills	6210	
District Regular Ad Valorem Act 1997-217	6211	
District Regular Reappraisal Ad Valorem (Amd 373)	6215	
District Reappraisal Ad Valorem_____Mills	6220	
District Ad Valorem Under Amendment 778(10 Mill CA)	6225	
District Special Ad Valorem_____Mills	6230	
District Special Ad Valorem Taxes	6235	
District Special Ad Valorem Taxes	6245	

District Special Ad Valorem Taxes	6250	
Municipal General Ad Valorem Auth prior to 1901	6260	
Municipal General Ad Valorem Under Section 216	6265	
Municipal General Ad Valorem Under Amend 8	6267	
Municipal General Ad Valorem Under Amend 56	6270	
Municipal General Ad Valorem Taxes	6280	
Municipal General Ad Valorem Taxes	6282	
Municipal General Ad Valorem Taxes	6284	
Municipal General Ad Valorem Taxes	6286	
Other District Ad Valorem Taxes	6290	
District Sales Tax _____%	6310	
District SSUT	6315	
District Gasoline Tax	6330	
District Alcohol Beverage Tax	6340	
Amusement Tax	6350	
District Tobacco Tax	6360	
Helping Schools-Vehicles Tags	6370	
Manufactured Homes-Registration Fee	6380	
Other District Tax	6390	
Other Local Government Revenue (6500-6599)		11 or Designated fund
County Commission Appropriations	6510	
City Council Appropriations	6520	
City Council Appropriations	6521	
Pari-mutuel Betting	6530	
TVA In Lieu of Taxes	6540	
Revenue in Lieu of Taxes	6550	
Other Local Government Taxes	6590	
Tuition from Other School Systems and Agencies (6600-6659)		11 or Designated fund
Tuition From Alabama LEAs-Regular Education	6610	
Tuition From Alabama LEAs-Special Education	6620	
Tuition From Alabama LEAs-Vocational Education	6630	
Tuition From Alabama LEAs-Other Programs	6640	
Tuition From Other Agencies	6650	
Other Revenue from Other School Systems (6660-6699)		11 or designated fund
Transportation Charges	6660	
Rental/Use Charges	6670	
Reimbursement for Expenditures	6680	
Other Revenues-LEAs	6690	
Food Service Income (6700-6799)		12
Daily Sales - Lunch	6710	
Daily Sales - Breakfast	6720	
Daily Sales - A la carte	6730	
Daily Sales - Other	6740	
Special Functions	6750	
Summer Feeding - Contracted/Vendor Income	6760	
CACFP Vending	6765	
Other Food Service Income	6790	
Earnings on Investments (6800-6899)		Designated Fund
Interest	6810	
Dividends	6820	
Gains & Losses on Sale of Investments	6830	
Earnings on Investments in Real Property	6840	
Income from 16 th Section Land	6850	

Other Earnings on Investments	6890	
Other Local Revenue (6900-6999)		11 or designated fund
Rentals	6910	
Leases on Land, Buildings, or Equipment	6915	
Charges for Services	6921	
Tuition for Individuals	6922	
Tuition for Individuals – CHOOSE ACT	6923	
Fees	6930	
		FUND TYPE
Fines & Penalties	6931	
Textbook Fines	6932	
Sale of Textbooks	6933	
Contributions from Private Sources	6940	
Receipts from Local Trust Funds	6950	
Unrestricted Local Grant	6960	
Medicaid Administrative Outreach Program	6965	
Restricted Local Grant	6970	
Sale of Scrap Materials	6980	
Sale of Recyclables	6981	
Sale of Renewable Natural Resources	6982	
Other Local Sources	6990	
Local Revenue Sources (7000-7999)		
Local School Revenue - Public		12
Admissions	7110	
Appropriations	7140	
Concessions	7180	
Commissions	7220	
Dues & Fees (Required)	7260	
Fines & Penalties	7300	
Fund Raiser	7340	
Grants	7380	
Sales	7420	
Donations	7430	
Accommodations	7440	
Other	7490	
Local School Revenue - Non Public (7500-7999)		32
Concessions	7510	
Dues & Fees (Self-imposed)	7610	
Fund Raiser	7710	
Donations	7810	
Accommodations	7850	
Other	7910	
OTHER SOURCES (8000-8899)		
Legal Judgments	8920	Call
Reimbursement of Loss of Tax Revenue – BP	8925	
Early Childhood ED – Kellogg Foundation	8960	
Grant from Non Profit Organization, FY 2012	8980	
ARP – Emergency Connectivity Fund	8989	
Other Miscellaneous Revenues	8990	Call
Medicaid Reimbursement	8991	11
E-Rate/SLC Refunds - Current Year	8992	
CNP Rebates	8993	
Food Distribution Reimbursement	8994	
Extracurricular Trip Mileage Charges	8995	
Non-funded Route Transportation Mileage Charges	8996	

Other Transportation Mileage Charges and		
Miscellaneous Revenues	8997	
Donated Food Loss	8998	
OTHER FINANCING SOURCES (9000-9199)		
Indirect Cost	9010	11
Proceeds of General Long-Term Liabilities (9100-9199)		Expending Fund
Bonds and Warrants	9110	
		FUND TYPE
Qualified Zone Academy Bonds	9115	14
Qualified School Construction Bond	9116	
Premiums on Instruments Sold	9120	
Capital Leases	9130	
Lease-Purchases	9140	
Loans	9150	
Other Proceeds of General Long-Term Debt	9190	
Operating Transfers In (9200-9299)		Fund receiving Transfer
Operating Transfers In	9210	
Operating Transfers In - Proprietary Fund Types	9220	
Operating Transfers In - Local School Fund Sources	9230	
Transfer From Title II, Part A	9240	
Transfer From Title II, Part D	9241	
Transfer From Title IV, Part A	9242	
Transfer From Title V, Part A	9243	
Sales & Disposition of Fixed Assets (9300-9399)		Original expense fund or 11
Sale of Fixed Assets	9310	
Easements/Right of Way	9315	11
Insurance Loss Recoveries	9320	
Other Sales & Disposition of Fixed Assets	9390	
Other Financing Sources (9900-9997)		
Refunds on Prior Year Expenditures	9910	Original expense fund or 11
E-Rate/SLC Refunds – Prior Year	9911	

FUNCTIONS OF EXPENDITURE ACCOUNT CODES

SECTION – E-3

FUNCTION OF EXPENDITURE ACCOUNT CODES

The Function of Expenditure account codes describe the activities being performed for which a service or material object is acquired. In determining the function code, attention should be focused on the specific activity being performed and not the program which will be benefited. See the definition of program codes to further distinguish these two separate codes.

INSTRUCTIONAL SERVICES (1000-1999)

Instruction	1100
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INSTRUCTIONAL SUPPORT SERVICES (2000-2999)

Student Support Services (2100-2199)

Attendance Services	2110
Guidance and Counseling Services	2120
Testing Services	2130
Health Services	2140
Social Services	2150
Work Study Services	2160
Psychological Services	2170
Instruction – Related Technology	2175
Speech Pathology and Audiology Services	2180
Other Student Support Services	2190

Instructional Staff Support Services (2200-2299)

Instructional Improvement & Curriculum Development Services	2210
Instructional Staff Development Services	2215
Educational Media Services	2220
Other Instructional Staff Services	2290

School Administrative Services (2300-2399)

Office of School Administrator	2310
School Principal/Assistant Principal Services	2311*
Operation of Office of School Administrator	2312*
Other School Administrative Services	2390

OPERATION & MAINTENANCE SERVICES (3000-3999)

Security Services	3100
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Building Services	3200
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Grounds Services	3300
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Equipment Services	3400
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Vehicle Services	3500
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Other Operations & Maintenance Services	3900
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AUXILIARY SERVICES (4000-4999)**Student Transportation Services (4100-4199)**

Transportation Administrative Services	4110
Regular Transportation	4120
Natural Disaster Transportation	4121
Special Education Transportation	4130
Transition to Work Transportation	4131
Special Needs Mid-Day Transportation	4132
Technical School Transportation	4140
Midday Transportation	4141
Extra/Co-Curricular Transportation	4150
Transportation Monitoring Services	4160
Transportation Vehicle Maintenance Services	4170
Choice-related Transportation	4180
Head Start Transportation	4181
Preschool Home Transportation	4182
Alternative School Transportation From Zoned Schools	4183
Magnet School Transportation From Zoned Schools	4184
Magnet School Transportation From Student Homes	4185
Preschool Transportation	4186
Alternative School Transportation From Student Homes	4187
Extended Day Transportation	4188
Homeless Transportation	4189
Other Transportation Services	4190

Food Services (4200-4299)

Child Nutrition	4210
Other Food Service	4290

GENERAL ADMINISTRATIVE SERVICES (6000-6999)**Board Of Education Services (6100-6199)**

General Board of Education Services	6110
Other Board of Education Services	6190

Executive Administrative Services (6200-6299)

General Executive Administrative Services	6210
Assistant Executive Administrative Services	6215
Special Area Executive Administrative Services	6220
Other Executive Administrative Services	6290

Business Support Services (6300-6399)

Fiscal Services	6310
Purchasing Services	6320
Internal Auditing Services	6330
Warehousing and Distributing Services	6340
Other Business Support Services	6390

System-Wide Support Services (6400-6499)

Information Services	6410
Data Processing Services	6420
Staff Services	6430
Printing, Publishing & Duplicating Services	6450
Other Central Support Services	6490

Central Office Services (6500-6599)

General Central Office Services	6510
Central Office Communication Services	6520
Central Office Technology Services	6540

Central Office Printing & Duplicating Services	6550
Other Central Office Services	6590
Other General & Central Support Services (6900-6999)	
Other General & Central Support Services	6910
CAPITAL OUTLAY - REAL PROPERTY (7000-7999)	
Site Acquisition and Improvements	7100
Building Acquisition and Improvements	7200
Other Capital Outlay - Real Property	7900
DEBT SERVICE - LONG TERM (8000-8999)	
Bonds and Warrants	8100
Notes	8200
Lease Purchase Agreements	8300
Other Debt Services - Long-Term	8900
OTHER EXPENDITURES (9000-9899)	
Adult/Continuing Education (9100)	
Adult Education	9110
Community Education	9120
Extended Day/Dependent Care	9130
Preschool	9140
DOC Transition Grant	9150
Other Adult/Continuing Education Programs	9190
Non-Public School Programs	9200
Community Services (9300)	
Community Recreation	9310
Civic Services	9320
Custody and Child Care Services	9330
Summer Feeding Services	9340
CACFP At Risk Supper	9341
Other Community Services	9390
Payments Made on Behalf of Other Schools	9700
Other Expenditures	9800
OTHER FUND USES (9900-9999)	
Interfund Operating Transfers Out	9910
Other Fund Uses	9990

DEFINITIONS OF FUNCTION OF EXPENDITURE ACCOUNT CODES

1100 INSTRUCTIONAL SERVICES

Instructional activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities (Co-curricular includes such activities as field trips, athletics, band and school clubs - NOTE: Transportation cost for these activities should be coded under the transportation code of 4150). It may also be provided through some other approved medium such as television, radio, telephone, computers and other areas of technology. Also included here are the activities of classroom assistants of any type and substitute teachers which directly assist in the instructional process. This function should include the purchase of instructional furniture and equipment, and the repairs and maintenance for this equipment.

2100-2390 INSTRUCTIONAL SUPPORT SERVICES

Those services or activities providing supervision and/or technical and logistical support to facilitate and enhance instruction. Such services will include student support, instructional staff support, educational media and local school administration.

2110-2190 Student Support Services

2110 Attendance Services

Activities associated with recording and reporting student attendance data, promptly identifying non-attendance patterns, promoting improved attitudes toward attendance, analyzing causes of non-attendance and enforcing compulsory attendance.

2120 Guidance & Counseling Services

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students

2130 Testing Services

Activities concerned with administering standardized tests and any other tests that measure ability, aptitude, achievement, interests and personality.

2140 Health Services

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2150 Social Services

Activities such as investigating and diagnosing student problems arising out of the home, school or community.

2160 Work Study Services

Activities involved with the handling of student work study programs.

- 2170 **Psychological Services**
Activities concerned with interpreting the results of testing services; gathering information about student behavior; and working with staff members in planning school programs for psychological services.
- 2175 **Instruction – Related Technology**
Technology activities and services for supporting instruction.
- 2180 **Speech Pathology & Audiology Services**
Activities which identify, assess, and treat students with speech, hearing, and language impairments.
- 2190 **Other Student Support Services**
Activities which are concerned with student support services that can not be classified in the above functions.

2210-2290 Instructional Staff Support

- 2210 **Instructional Improvement & Curriculum Development Services**
Activities that supervise and aid teachers in developing the curriculum, preparing and utilizing special curriculum materials.
- 2215 **Instructional Staff Development Services**
Activities for providing supervision that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Examples of these activities are workshops, in-service demonstrations and school visits. (See 6430 - Staff Services for support staff training)
- 2220 **Educational Media Services**
Activities concerned with the use of all media teaching and learning resources. These services include supervision of school libraries, audiovisual, computer technology and other educational media services
- 2290 **Other Instructional Staff Services**
Activities for assisting instructional staff that cannot be classified in the above functions.

2310-2390 School Administrative Services

- 2310 **Office of School Administrator**
Activities concerned with directing and managing the operations of a particular school or other instruction center. This function code may be used for all expenditures in the area of the school administrator and codes 2311 and 2312 may be used if additional detail is desired.
- 2311* **School Principal/Assistant Principal Services**
Activities directly related to the administration of a school or other instructional center. Costs should include salaries, benefits and all other costs related to the direct administration of a school.
- 2312* **Operation of Office of School Administrator**
Activities concerned with the general operation of the school administrators office. Cost should include the activities in support of the school administration.
- 2390 **Other School Administrative Services**
Other activities concerned with directing and managing the operations of a particular school or other instruction center that can not be classified in the above function.

3100-3999 OPERATION & MAINTENANCE SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and major equipment in effective working condition and good state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. Included in this function are security services, janitorial services, utility services and maintenance services.

3100 Security Services

Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools. Include the cost of security salaries, benefits, purchased services, materials & supplies, equipment and other costs related to security services and systems.

3200 Building Services

Activities concerned with operating and keeping the physical plant clean and ready for daily use. Include the cost of maintenance and custodial salaries, benefits, purchased services, utilities, maintenance and janitorial materials & supplies, equipment and other costs related to operating the physical plants of the school system.

3300 Grounds Services

Activities concerned with keeping the school-owned sites clean and ready for daily use. Include the cost of site maintenance salaries, benefits, purchased services, materials & supplies, equipment and other costs related to grounds services.

3400 Equipment Services

Activities concerned with keeping the equipment in effective working condition and state of repair. Include the cost of maintenance salaries, benefits, purchased services, materials & supplies, equipment and other costs which have the primary function of maintaining non-instructional equipment such as computers, machinery and other complex mechanical devices. NOTE: Only the purchase of equipment used to maintain other equipment should be included in this function.

3500 Vehicle Services

Activities concerned with keeping the vehicles, other than student transportation vehicles, in effective working condition and state of repair. Include the cost of vehicle maintenance and service salaries, benefits, purchased services, materials & supplies, equipment and other costs related to maintenance and upkeep of vehicles owned by the school system. NOTE: Student transportation vehicle maintenance should be recorded using 4170 - Transportation Vehicle Maintenance Services.

3900 Other Operation & Maintenance Services

Activities concerned with other operation and maintenance services that can not be classified in the above functions.

4000-4999 AUXILIARY SERVICES

Those activities or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food service operations.

4110-4199 Student Transportation Services

Activities concerned with conveying students to and from and between schools.

- 4110 **Transportation Administrative Services**
Activities pertaining to directing and managing student transportation services.
- 4120 **Regular Transportation**
Activities concerned with conveying regular students to and from and between schools.
- 4121 **Natural Disaster Transportation**
Temporary activities involved on conveying children to another school because their zoned school was destroyed by hurricane, flood or other natural disaster.
- 4130 **Special Education Transportation**
Activities concerned with conveying special education students to and from and between schools.
- 4131 **Transition to Work Transportation**
Activities involved with conveying special education students to job sites during the school day in order to comply with the requirements of the Occupational Diploma Program.
- 4132 **Special Needs Mid-Day Transportation**
Activities involved with conveying special needs students during the school day.
- 4140 **Vocational Education Transportation**
Activities concerned with conveying vocational education students to and from and between schools.
- 4141 **Midday Transportation**
Activities concerned with conveying non-special education students during the school day.
- 4150 **Extra/Co-curricular Transportation**
Activities concerned with conveying students on trips to athletic events, field trips, and other school sponsored activities.
- 4160 **Transportation Monitoring Services**
Activities concerned with supervising students in the process of being transported to and from school, and between schools. Such supervision can occur while students are in transit, while they are being loaded or unloaded, and in directing traffic at the loading points.
- 4170 **Transportation Vehicle Maintenance Services**
Activities involved in maintaining student transportation vehicles. It includes repairing vehicles, replacing parts, cleaning, painting, fueling and inspecting for safety. NOTE: Other school owned vehicle maintenance costs should be recorded using 3500 - Vehicle Services.
- 4180 **Choice-related transportation**
Activities involved in providing choice-related student transportation required under the *No Child Left Behind Act of 2001*.

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|------|---|
| 4181 | Head Start Transportation
Activities involved in providing student transportation related to the Head Start program. |
| 4182 | Preschool Home Transportation
Activities involved in providing student transportation to preschool centers from student homes. |
| 4183 | Alternative School Transportation
Activities involved in providing student transportation related to Alternative Schools. |
| 4184 | Magnet School Transportation From Zoned Schools
Activities involved in providing student transportation to magnet schools from zones schools. |
| 4185 | Magnet School Transportation From Student Homes
Activities involved in providing student transportation to magnet schools from student homes. |
| 4186 | Preschool Transportation
Activities involved in providing student transportation related to Preschool. |
| 4187 | Alternative School Transportation from Student Homes
Activities concerned with conveying students to alternative schools from their zoned or schools or designated locations. |
| 4188 | Extended Day Transportation
Activities concerned with conveying students after regular school hours. |
| 4189 | Homeless Transportation
Activities concerned with conveying students who are classified as homeless. |
| 4190 | Other Transportation Services
Student transportation activities that cannot be classified in the above. |

4210-4299 Food Services

- | | |
|------|--|
| 4210 | Child Nutrition
Activities concerned with providing food to students and staff in a school system. This service area includes preparing, delivering and serving regular and incidental meals, lunches, or snacks in connection with school activities. Also, the cost associated with the acquisition of equipment and other related items pertaining to the child nutrition program should be included in this function. Maintenance and repairs should be recorded in the 3000 - Operation & Maintenance Service ranges of codes designated with the food service Program codes. |
| 4290 | Other Food Services
Other food service activities that cannot be classified in the above. |

6110-6910 GENERAL ADMINISTRATIVE SERVICES

Activities concerned with establishing and administering policy for operating the school system.

6110-6190 Board of Education Services

- | | |
|------|---|
| 6110 | General Board of Education Services
Activities concerned with establishing policy and approving recommendations from the superintendent for the general operation of the school system. |
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- 6190 Other Board of Education Services
Other activities of the school board that cannot be classified in the above.

6210-6290 Executive Administrative Services

- 6210 General Executive Administrative Services
Activities associated with the overall general administration of executive responsibilities for the entire school system. These activities include general directing and managing of all affairs of the school system by the superintendent.
- 6215 Assistant Executive Administrative Services
Activities associated with assisting the superintendent with the development and operation of the overall administration of the school system.
- 6220 Special Area Executive Administrative Services
Activities associated with the development and operation of system-wide specific service areas and programs.
- 6290 Other Executive Administrative Services
Other general administrative services which cannot be recorded under the preceding functions.

6310-6390 Business Support Services

- 6310 Fiscal Services
Activities concerned with the fiscal operations of the school system. This function includes budgeting, financial accounting, accounts payable, payroll, and other business activities not specified in the following functions.
- 6320 Purchasing Services
Activities concerned with purchasing supplies, furniture, equipment, and materials used in the schools or school system operations.
- 6330 Internal Auditing Services
Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 6340 Warehousing & Distributing Services
Activities concerned with receiving, storing, safeguarding, and distributing supplies and material for the school system.
- 6390 Other Business Support Services
Other business services that cannot be classified in the above functions.

6410-6490 System-Wide Support Services

- 6410 Information Services
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.
- 6420 Data Processing Services
Activities concerned with preparing data for storage, storing data, and retrieving the data for reproduction as information for management and reporting purposes.
- 6430 Staff Services
Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training for support staff (See 2215 - Instructional Staff Development for instructional staff training), health services, and human resources.

- 6450 **Printing, Publishing & Duplicating Services**
Activities concerned with printing, publishing, and duplicating publications and materials for the entire school system. NOTE: For Central Office printing see function 6550 - Printing, Publishing & Duplicating Services
- 6490 **Other Central Support Services**
Other central support services that can not be classified under the preceding functions.

6500-6599 Central Office Services

- 6510 **General Central Office Services**
Activities concerned with providing services that cannot be charged to a specific function in the central office. Examples are costs related to the receptionist and other central office support functions not specifically assigned to a particular area.
- 6520 **Communication Services**
Activities concerned with communication services that will not be charged to a specific area or central office function. Examples are telephone, fax services, postage and other related items and services.
- 6540 **Technology/Data Processing Service**
Activities concerned with technology services not charged to a specific area but used by the entire central office. Examples are computer hardware/software and other related cost of these services.
- 6550 **Printing, Publishing & Duplicating Services**
Activities concerned with printing, publishing, and duplicating publications and materials for the central office. NOTE: For system-wide printing see function 6450 - Printing, Publishing & Duplicating Services
- 6590 **Other Central Office Services**
Other central office activities that cannot be classified under the preceding functions.

6910 Other General & Central Support Services

Other general and central support services that cannot be classified with the preceding functions.

7100-7900 CAPITAL OUTLAY - REAL PROPERTY

Activities concerned with acquiring land and buildings, land and building improvements, building additions and construction and architecture and engineering services.

7100 Site Acquisition and Improvements

Activities concerned with initially acquiring and improving new sites; and improving existing sites.

7200 Building Acquisition and Improvements

Activities concerned with initially acquiring and improving new buildings; and improving existing buildings.

7900 Other Capital Outlay - Real Property

Other Capital Outlay activities that cannot be classified in the above functions.

8100-8900 DEBT SERVICES - LONG-TERM

Activities involved in servicing the long-term debt(s) of the school system. These include payments of principal and interest on bond and warrant obligations, payments of principal and interest on lease-purchase agreements and payments of other related debt service charges incurred such as handling charges from lending institutions.

8100 Bonds and Warrants

Activities involved in servicing the long-term debt(s) of the school system for bonds and warrants.

8200 Notes

Activities involved in servicing the long-term debt(s) of the school system for notes payable.

8300 Lease Purchase Agreements

Activities involved in servicing the long-term debt(s) of the school system for lease purchase agreements.

8900 Other Debt Services - Long-Term

Other activities involved in servicing the long-term debt(s) of the school system that cannot be classified in the above functions.

9100-9800 OTHER EXPENDITURES

Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs and services and community services.

9100-9190 Adult/Continuing Education

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults and students outside the kindergarten through twelfth (12) grade school programs.

9110 Adult Education

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults.

9120 Community Education

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of students outside the kindergarten through twelfth (12) grade school programs.

9130 Extended Day

Activities before or after normal school hours that develop knowledge and skills to meet immediate and long-range educational objectives of students outside the kindergarten through twelfth (12) grade programs.

9140 Preschool

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of preschool students outside the kindergarten through twelfth (12) grade programs.

- 9150 **DOC Transition Grant**
Activities pertaining to transitional training for youth offenders who have completed or are completing GED programs which include job placement & mentoring programs.
- 9190 **Other Adult/Continuing Education Programs**
Other activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults and students outside the kindergarten through twelfth (12) grade school programs that cannot be classified in the above functions.

9200 Non-Public School Programs

Activities for students attending a school established by an agency that is supported by other than public funds.

9310-9390 Community Services

Activities which are not directly related to providing educational services in a school system for some segment of the community.

- 9310 **Community Recreation**
Activities concerned with providing recreation for the community as a whole. Included are such activities as organizing and supervising playgrounds, swimming pools, and similar programs.
- 9320 **Civic Services**
Activities concerned with providing services to civic affairs or organizations. This function includes services to parent-teacher associations, public forums, lectures, and civil defense.
- 9330 **Custody and Child Care Services**
Activities pertaining to providing services for the custodial care of children in day schools, or child-care centers which are not part of the instructional program.
- 9340 **Summer Feeding Services**
Activities pertaining to sponsoring or vending/contracting meals during the summer or during school breaks for USDA-Food Service Program.
- 9390 **Other Community Services**
Other activities which are not directly related to providing educational services in a school system for some segment of the community that can not be classified in the above functions.

9700 Payments Made on Behalf of Other Schools
9800 Other Expenditures

Other expenditures involving the operations of programs other than those normally considered "day school".

9910-9990 Other Fund Uses

Other outlays of funds that are not classified as expenditures, but still require budgetary or accounting control.

- 9910 **Interfund Operating Transfers Out**
Transactions which withdraw money from one fund source and place it into another without recourse.
- 9990 **Other Fund Uses**
Other outlays of funds that are not classified as expenditures, but still require budgetary or accounting control that is not an Interfund Operating Transfer Out.

OBJECT OF EXPENDITURE COMPONENT

SECTION – F

OBJECT OF EXPENDITURE COMPONENT

The object of expenditure component is used in the accounting system to identify the service or commodity obtained as the result of a specific expenditure. Object of expenditure codes are required to be used with function of expenditure codes when recording expenditure transactions.

The three (3)-digit object of expenditure code in the accounting system will identify the following major categories:

PERSONNEL SERVICES	001-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS AND SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-899
OTHER FUND USES	900-997

OBJECT OF EXPENDITURE CODES

PERSONNEL SERVICES (001-199)

Salaries - Certificated Personnel (001-099)

Teachers

Regular Teacher	010
Resource Teacher	011
Alternative School Teacher	012

NOTE: DO NOT USE OBJECT CODE 013 EFFECTIVE 10/01/2012.

First Year Teacher Scholar	013
Teacher – Gifted	014
Teacher – Collaborative Special Education	015
Teacher – Collaborative Other	016
Teacher – Retired	018
Teacher – Vacancy	019

Principal

Principal (N-12)	021
Principal (N-6)	022
Principal (4-8)	023
Principal (7-12)	024
Career/Technical Administrator (School Level)	025

Assistant Principal

Asst Principal (N-12)	031
Asst Principal (N-6)	032
Asst Principal (4-8)	033
Asst Principal (7-12)	034
Asst Career/Technical Administrator (School Level)	035

Counselor

Counselor (N-12)	041
Counselor (N-6)	042
Counselor (4-8)	043
Counselor (7-12)	044
Counselor (10-12)	045

Supervisor

NOTE: DO NOT USE OBJECT CODE 050 EFFECTIVE 10/01/2012.

Regular Supervisor	050
Supervisor of Attendance	051
Supervisor of Instruction	052
Supervisor of Child Nutrition	053
Supervisor of Transportation	054
Career/Technical Administrator (System Level)	056
Asst Career/Technical Administrator (System Level)	057
Supervisor – Other	059

Superintendent

Superintendent	061
Asst Superintendent	062
Administrative Assistant	063
Teacher Leader	065

Librarian

Librarian (N-12)	071
Librarian (N-6)	072
Librarian (4-8)	073
Librarian (7-12)	074
Mathematics Coach	077
Science Coach	078

NOTE: DO NOT USE OBJECT CODE 080 EFFECTIVE 10/01/2012.

Other Certificated Personnel	080
Coordinator/Director	081
Evaluator	082
Consulting Teacher	083
Reading Coach	084

NOTE: DO NOT USE OBJECT CODE 085 UNTIL FY 2013.

Interpreter of the Hearing Impaired	085
Psychometrist	086
Psychologist	087
Coordinator/Asst Coordinator of Special Education	088
Contract Substitute	089

NOTE: DO NOT USE OBJECT CODE 090 EFFECTIVE 10/01/2012.

Speech Language Pathology Assistant	090
Speech Pathologist	091
Speech Pathologist Assistant Certified	092
Dyslexia Therapist	093
Technology Coordinator – Certified	097
Other Certified Vacancy	098
Other Certified – Retired	099

Salaries - Support Personnel (100-199)

Assistant (Aide)	
Instruction Assistant	101
Health Assistant	102
Bus Assistant	103
Student Assistant	104
Media Assistant	105
Intern	106
Adjunct Teacher	107
Apprentice	108
Other Assistant	109
Administrative	
Coordinator/Asst. Coordinator	111
Career Coach	112
Supervisor/Asst. Supervisor	113
Technology Coordinator – Support	114
Manager/Asst. Manager	115
Chief School Financial Officer	116
Director/Asst. Director	117
Board Member	118
Other Administrative	119
Professional	
Registered Nurse	121
Social Worker	122
Accountant/Auditor	123
Buyer/Purchasing Agent	124
Programmer/Analyst	125
Administrative Asst	126
Psychometrist	127
Therapist	128
Other Professional	129
Technical	
Practical Nurse	131
Computer Operator	132
Bookkeeper	133
Teacher (Non-Regular Day School Programs)	134
Interpreter/Transliterator	135

Certified Behavior Analyst	136
Other Technical	139
Clerical	
Secretary	141
Receptionist	142
Clerk	143
Clerk Typist	144
Data Entry	145
Cashier	146
Registrar	147
Other Clerical	149
Crafts & Trade	
Mechanic - Certified	151
Electrician	152
Painter	153
Carpenter	154
Construction	155
Plumber	156
Equipment Repair	157
Mechanic – Not-Certified	158
Other Crafts & Trade	159
Operative	
Bus Driver	161
Truck Driver	162
Equipment Operator	163
Delivery/Courier	164
Bus Driver – Retired	167
Other Support – Retired	168
Other Operative	169
Service	
Custodial	171
Cook/Baker	172
Laborer	173
Warehouse	174
Groundskeeper	175
Helper	176
Worker	177
Security Guard	178
Other Service	179
Substitutes	
Other Compensation for Personal Services	
Supplements	191
Stipends	192
Expense Allowance	193
Overtime	194
Compensation for Unused Leave	195
Teacher Incentives	196
Head Athletic Coach	197
Assistant Athletic Coach	198
Other Compensation	199
EMPLOYEE BENEFITS (200-299)	
Health Insurance (210-219)	
State Insurance	210
Other Health Insurance	219
Retirement (220-229)	
State Retirement	220
Other Retirement	229
Social Security (230-239)	
Social Security	230
Medicare (240-249)	

Federal Medicare	240
Unemployment Compensation (250-259)	
State Unemployment Compensation Insurance	250
Workers Compensation (260-269)	
Workers Compensation Insurance	260
Life Insurance	270
Tuition Reimbursement	280
Other Employee Benefits	290
PURCHASED SERVICES (300-399)	
Professional Educational Services	310
Student Educational Services	311*
Staff Educational Services	312*
Other Professional Educational Services	319*
Other Professional Services	320
Administrative/Agent Charges	321*
Accounting	322*
Auditing	323
Architect/Engineer	324*
Legal Fees	325
Medical/Health Services	326*
Drug Testing Services	328*
Other Professional Services	329*
Technical Services	330
Data Processing Services	331*
Clerical Services	332*
Software Maintenance Agreements	333*
Appraisal Services	334*
Substitutes	335*
Other Technical Services	339*
Property Services	340
Equipment/Vehicle Repair and Maintenance	341*
Equipment Maintenance Agreements	342*
Land and Building Repair/Maintenance	343*
Leases	344*
Rental-Equipment	345*
Rental-Land and Building	346*
Custodial Services	347*
Garbage and Waste	348*
Other Property Services	349*
Tuition	350
Alabama Public School Systems	351*
Other School Systems	352*
Private Agencies	353*
Public Colleges	354*
Other Tuition	359*
Communication	360
Telephone	361*
Telecommunication	362*
Advertising	363*
Postage	364*
Other Communication Services	369*
Utilities	370
Electricity	371*
Water and Sewage	372*
Natural Gas	373*
Propane Gas	374*
Fuel Oil	375*
Coal	376*
Other Utilities	379*
Travel & Training	380

Local In-District	381*
In-State	382*
Out-of-State	383*
Other Travel and Training	389*
Other Purchased Services	390
Transportation-Alabama Public School Systems	391*
Transportation-Other Providers	392*
Food Services	393*
Printing and Binding	394*
Insurance Services	395*
Freight and Shipping	396*
Athletic Officials	397*
Other Purchased Services	399*

MATERIALS & SUPPLIES (400-499)

Instructional Supplies	410
Student Classroom Supplies	411*
Staff Training Supplies	412*
Parent Instruction Supplies	413*
Instructional Software	414*
Athletic & Physical Education Supplies	415*
Other Instructional Supplies	419*
Books & Periodicals	420
Textbooks	421
Library/Media Books	422
Audio/Video Material	423*
Magazines/Periodicals	424*
Reference Materials	425*
Other Books and Periodicals	429*

Non-Capitalized Equipment (Greater Than or Equal To \$500 but Less Than \$5,000)

NOTE: DO NOT USE OBJECT CODES 430 – 439 EFFECTIVE 10/01/2003.

Furniture and Fixtures	431
Audio/Video	432
Laboratory	433
Library/Media	434
Computer Hardware	435
Athletic & Physical Education	436
Tractors/Mowers	437
Traffic Control Devices	438
Other Equipment	439
Maintenance & Operations Supplies	440
Custodial Supplies	441*
Maintenance Supplies	442*
Other Maintenance and Operation Supplies	449*
Vehicle Supplies	450
Fuel-Gasoline	451*
Fuel-Diesel	452*
Fuel-Other	453*
Oil and Lubricants	454*
Tires	455*
Vehicle Parts	456*
Other Vehicle Supplies	459*
Food/Food Supplies (460-469)	
Purchased Food	461
USDA Foods	462
Food Service Supplies	463
Food Processing Supplies	464

Food Donation	465
Food Loss	466
Other Food Supplies	469
General Supplies	470
Office Supplies	471**
Data Processing Supplies	472*
Items for Resale	478
Other General Supplies	479*
Other Non-Instructional Supplies	480
Testing Supplies	481*
Non-Instructional Software	482*
Other Non-instructional Supplies	489*
 Non-Capitalized Equipment	
 <u>NOTE: LESS THAN \$10,000 EFFECTIVE 10/01/2026.</u>	
 <u>LESS THAN \$5,000 EFFECTIVE 10/01/2003-09/30/2026.</u>	
Instructional Equipment	491
Furniture and Fixtures	492
Non-instructional Equipment	493
Audio/Video	494
Computer Hardware	495
Library/Media	496
Laboratory	497
Athletics and Physical Education	498
Other Equipment	499
 CAPITAL OUTLAY (500-599)	
Real Property (Use Only in Function 7000 range) (510-519)	
Land	511
Land Improvement	512
Buildings-Purchased	513
Buildings-Constructed	514
Building Improvements	515
Other Real Property	519
Personal Property (520-589)	
Machinery-Complex Systems	520
Vehicles	530
School Buses	531
Service Vehicles	532*
Automobiles	533*
Other Vehicles	539*
Equipment	540
Furniture and Fixtures	541**
Audio/Video	542**
Laboratory	543**
Library/Media	544**
Computer Hardware	545**
Computer Software	546
Athletic & Physical Education	547**
Tractors/Mowers	548**
Traffic Control Devices	549
Other Equipment	589**
Other Capital Outlay	590
 OTHER OBJECTS (600-899)	
Debt Service Short-Term (610-619)	
Principal – Short-Term Loans	611
Interest - Short-Term Loans	613

Other Interest	619
Dues & Fees	620
Association Dues	621*
License Fees	622*
Registration Fees	623*
Doubtful Accounts Expense (Proprietary Fund Types Only)	627
Bank Service Charges	628*
Other Dues and Fees	629*
Other Objects (690-699)	
Depreciation Expense (Proprietary Fund Types Only)	691
Other Objects	699

NOTE: DO NOT USE OBJECT CODES 701-704 EFFECTIVE 10/01/2026

Buildings and Land Improvements Less Than \$50,000	
Buildings - Constructed, Less Than \$50,000	701
Buildings - Purchased, Less Than \$50,000	702
Exhaustible Land Improvements Costing Less Than \$50,000	703
Building Improvements Costing Less Than \$50,000	704

Building Improvements Costing Less Than \$100,000	
Buildings – Constructed, Less Than \$100,000	711
Buildings – Purchased, Less Than \$100,000	712
Exhaustible Land Improvements Costing Less Than \$100,000	713
Building Improvements Costing Less Than \$100,000	714

OTHER FUND USES (900-997)

Indirect Cost	910
Local Tax Payment to Charter School	918
School System Separation Agreement Payments	919
Fund Transfers (920-929)	
Operating Transfers Out	920
Operating Transfers Out - Proprietary Fund Types	922
Operating Transfers Out - Local School Fund Sources	923
Federal Funds Flexibility Transfer	924
Debt Service Long-Term (930-939)	
Principal	931
Interest	932
Discount on Instrument Sold	933
Payments to Escrow Agent	938
Other Debt Service	939
Refunds (950-959)	
Refunds to State	951
Other Refunds	959
Claims Against LEA	960
Fines and Penalties	961*
Judgments	962*
Other Claims	969*

DEFINITIONS OF OBJECT OF EXPENDITURE CODES

001-199 PERSONNEL SERVICES

This group of object codes includes costs for salaries and wages paid to permanent, temporary and substitute school employees for personal services rendered while on the payroll.

001-099 Salaries - Certified Personnel

Cost related to salary expenses for personnel in positions requiring a valid certificate issued by the Alabama State Department of Education.

- 010 Teacher
- 011 Resource Teacher
- 012 Alternative School Teacher

NOTE: DO NOT USE OBJECT CODE 013 EFFECTIVE 10/01/2012

- 013 First Year Teacher Scholar
- 014 Teacher – Gifted
- 015 Teacher – Collaborative Special Education
- 016 Teacher – Collaborative Other
- 018 Teacher – Retired
- 019 Teacher - Vacancy

Principal

Cost related to salary expenses for Principal positions requiring a valid certificate issued by the Alabama State Department of Education.

- 021 Principal (N-12)
- 022 Principal (N-6)
- 023 Principal (4-8)
- 024 Principal (7-12)
- 025 Career/Technical Administrator (School Level)

Cost related to salary expenses for Career/Technical Administrator (school level) positions requiring a valid certificate issued by the Alabama State Department of Education.

Assistant Principal

Cost related to salary expenses for Assistant Principal positions requiring a valid certificate issued by the Alabama State Department of Education.

- 031 Asst Principal (N-12)
- 032 Asst Principal (N-6)
- 033 Asst Principal (4-8)
- 034 Asst Principal (7-12)
- 035 Asst Career/Technical Administrator (School Level)

Cost related to salary expenses for Assistant Career/Technical Administrator (school level) positions requiring a valid certificate issued by the Alabama State Department of Education.

Counselor

Cost related to salary expenses for Counselor positions requiring a valid certificate issued by the Alabama State Department of Education.

041	Counselor (N-12)
042	Counselor (N-6)
043	Counselor (4-8)
044	Counselor (7-12)
045	Counselor (10-12)

Supervisor

Cost related to salary expenses for Supervisor positions requiring a valid certificate issued by the Alabama State Department of Education.

NOTE: DO NOT USE OBJECT CODE 050 EFFECTIVE 10/01/2012.

050	Regular Supervisors
051	Supervisor of Attendance
052	Supervisor of Instruction
053	Supervisor of Child Nutrition
054	Supervisor of Transportation
056	Career/Technical Administrator (System Level)
057	Asst Career/Technical Administrator (System Level)
059	Supervisor – Other

Superintendent

Cost related to salary expenses for Superintendent positions requiring a valid certificate issued by the Alabama State Department of Education.

061	Superintendent
062	Asst Superintendent
063	Administrative Assistant
065	Teacher Leader

Librarian

Cost related to salary expenses for Librarian positions requiring a valid certificate issued by the Alabama State Department of Education.

071	Librarian (N-12)
072	Librarian (N-6)
073	Librarian (4-8)
074	Librarian (7-12)
077	Mathematics Coach
078	Science Coach

NOTE: DO NOT USE OBJECT CODE 080 EFFECTIVE 10/01/2012.

080 Other Certificated Personnel

Cost related to salary expenses for Other Certificated Personnel positions requiring a valid certificate issued by the Alabama State Department of Education that cannot be classified in the above.

100-199 Salaries – Support Personnel

Cost related to salary expenses for Support Personnel in positions not requiring a valid certificate issued by the Alabama State Department of Education.

- 100-109 Assistant (Aide)
- 110-119 Administrative
- 120-129 Professional
- 130-139 Technical
- 140-149 Clerical
- 150-159 Crafts & Trade
- 160-169 Operative
- 170-179 Service
- 180-189 Substitutes

190-199 Other Compensation for Personal Services

Cost related to salary expense that is extra in nature and not part of the regular contract, salary, or wage of the employee.

- 191 Supplements
- 192 Stipends
- 193 Expense Allowance
- 194 Overtime
- 195 Compensation for Unused Leave
- 196 Teacher Incentives
- 197 Head Athletic Coach
- 198 Assistant Athletic Coach
- 199 Other Compensation

200-299 EMPLOYEE BENEFITS

This group of object codes includes costs for benefits paid on behalf of employees of the school system as fringe benefits in addition to gross salaries recorded for personal services.

210-219 Health Insurance

- 210 State Insurance
- 219 Other Health Insurance

220-229 Retirement

- 220 State Retirement
- 229 Other Retirement

230-239 Social Security

- 230 Social Security

240-249	Medicare
	240 Federal Medicare
250-259	Unemployment Compensation
	250 State Unemployment Compensation Insurance
260-269	Workers Compensation
	260 Workers Compensation Insurance
270-279	Life Insurance
280-289	Tuition Reimbursement
290-299	Other Employee Benefits

300-399 PURCHASED SERVICES

This group of object codes includes costs for services which by their nature can be performed only by persons or firms with specialized skills and knowledge; or services performed by persons other than school employees to operate, repair, and maintain property owned or used by the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

310-319	Professional Educational Services
	311* Student Educational Services
	312* Staff Educational Services
	319* Other Professional Educational Services
320-329	Other Professional Services
	321* Administrative/Agent Charges
	322* Accounting
	323 Auditing
	324* Architect
	325 Legal Fees
	326* Medical/Health Services
	327* Board Member
	328* Drug Testing Services
	329* Other Professional Services
330-339	Technical Services
	331* Data Processing Services
	332* Clerical Services
	333* Software Maintenance Agreements
	334* Appraisal Services
	335* Substitutes
	339* Other Technical Services
340-349	Property Services
	341* Equipment/Vehicle Repair and Maintenance
	342* Equipment Maintenance Agreements
	343* Land and Building Repair/Maintenance

	344*	Leases
	345*	Rental-Equipment
	346*	Rental-Land and Building
	347*	Custodial Services
	348*	Garbage and Waste
	349*	Other Property Services
350-359	Tuition	
	351*	Alabama Public School Systems
	352*	Other School Systems
	353*	Private Agencies
	354*	Public Colleges
	359*	Other Tuition
360-369	Communication	
	361*	Telephone
	362*	Telecommunication
	363*	Advertising
	364*	Postage
	369*	Other Communication Services
370-379	Utilities	
	371*	Electricity
	372*	Water and Sewage
	373*	Natural Gas
	374*	Propane Gas
	375*	Fuel Oil
	376*	Coal
	379*	Other Utilities
380-389	Travel & Training	
	381*	Local In-District
	382*	In-State
	383*	Out-of-State
	389*	Other Travel and Training
390-399	Other Purchased Services	
	391*	Transportation-Alabama Public School Systems
	392*	Transportation-Other Providers
	393*	Food Services
	394*	Printing and Binding
	395*	Insurance Services
	396*	Freight and Shipping
	397*	Athletic Officials
	399*	Other Purchased Services

400-499 MATERIALS AND SUPPLIES

This group of object codes includes costs for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

410-419 Instructional Supplies

- 411* Student Classroom Supplies
- 412* Staff Training Supplies
- 413* Parent Instruction Supplies
- 414* Instructional Software

Note: Policy on Capitalization or Expensing of Software Cost

Generally, software should not be capitalized and thus should not be included in the General Fixed Asset Account Group. In some instances, computer hardware and software are purchased as a package and the specific costs for hardware and software are inseparable. In such case, the total cost should be capitalized and included in the General Fixed Asset Account Group. Another exception to the above rule pertains to those costs incurred to purchase or develop computer software products that are to be used for producing income. FAS-86 requires the costs related to income-producing software to be capitalized and included in the Board's General Fixed Asset Account Group.

- 415* Athletic & Physical Education Supplies
- 419* Other Instructional Supplies

430-439 Non-Capitalized Equipment (\$500 or greater and meets the following criteria)

Note: Criteria of Equipment

1. Retains its original shape and appearance with use.
2. Under normal conditions is expected to serve its intended purpose for longer than one year, and;
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit.

Note: DO NOT USE OBJECT CODE 430 – 439 EFFECTIVE 10/01/2003.

- 431 Furniture and Fixtures
- 432 Audio/Video
- 433 Laboratory
- 434 Library/Media
- 435 Computer Hardware
- 436 Athletic & Physical Education
- 437 Tractors/Mowers
- 438 Traffic Control Devices
- 439 Other Equipment

440-449 Maintenance & Operations Supplies

- 441* Custodial Supplies
- 442* Maintenance Supplies
- 449* Other Maintenance and Operation Supplies

450-459**Vehicle Supplies**

451*	Fuel-Gasoline
452*	Fuel-Diesel
453*	Fuel-Other
454*	Oil and Lubricants
455*	Tires
456*	Vehicle Parts
459*	Other Vehicle Supplies

460-469**Food/Food Supplies**

461	Purchased Food
462	USDA Foods
463	Food Service Supplies
464	Food Processing Supplies
469	Other Food Supplies

470-479**General Supplies**

471**	Office Supplies
472*	Data Processing Supplies
478	Items for Resale
479*	Other General Supplies

480-489**Other Non-Instructional Supplies**

481*	Testing Supplies
482*	Non-Instructional Software
489*	Other Non-instructional Supplies

490-499**criteria)****Non-Capitalized Equipment (Less than \$500 and meets the following**

NOTE: LESS THAN \$10,000 EFFECTIVE 10/01/2026. LESS THAN \$5,000 EFFECTIVE 10/01/2003-09/30/2026.

Note: Criteria of Equipment

1. Retains its original shape and appearance with use.
2. Under normal conditions is expected to serve its intended purpose for longer than one year, and;
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit.

491	Non-Capitalized Instructional Equipment
492	Non-Capitalized Furniture and Fixtures
493	Non-Capitalized Non-Instructional Equipment
494	Non-Capitalized Audio/Video
495	Non-Capitalized Computer Hardware
496	Non-Capitalized Library/Media
497	Non-Capitalized Laboratory
498	Non-Capitalized Athletics and Physical Education

500-599 CAPITAL OUTLAY

This group of object codes includes costs for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

Note: Capitalized Equipment (**Effective 10/01/2026:** Costing more than \$10,000 per unit and meeting the following criteria. **Prior to 10/01/2026:** Costing more than \$5,000 per unit and meeting the following criteria.)

1. Retains its original shape and appearance with use.
2. Under normal conditions is expected to serve its intended purpose for longer than one year, and;
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit.

Note: Policy on Capitalization or Expensing of Software Cost

GASB 51 states that all intangible assets that are not specifically excluded by its scope be capitalized. This includes computer software meeting the following requirements:

- a) Lack of physical substance – the asset may be contained in or on an item with physical substance.
- b) Nonfinancial in nature – an asset that is not in a monetary form and represents no claims or rights to assets in a monetary form.
- c) Initial useful life extends beyond a single reporting period.

510-519 Real Property (Use Only in Function 7000 range)

511	Land
512	Land Improvement
513	Buildings-Purchased
514	Buildings-Constructed
515	Building Improvements
519	Other Real Property

520-589 Personal Property

520-529	Machinery-Complex Systems
530-539	Vehicles
531	School Buses
532*	Service Vehicles
533*	Automobiles
539*	Other Vehicles
540-589	Equipment
541**	Furniture and Fixtures
542**	Audio/Video
543**	Laboratory

544**	Library/Media
545**	Computer Hardware
546	Computer Software
547**	Athletic & Physical Education
548**	Tractors/Mowers
549	Traffic Control Devices
589**	Other Equipment

590-599 Other Capital Outlay

600-899 OTHER OBJECTS

This group of object codes includes costs for goods and services not otherwise classified in the above objects.

610-619 Debt Service Short-Term

611	Principal-Short-Term Loans
613	Interest - Short-Term Loans
619	Other Interest

620-629 Dues & Fees

621*	Association Dues
622*	License Fees
623*	Registration Fees
627	Doubtful Accounts Expense (Proprietary Fund Types Only)
628*	Bank Service Charges
629*	Other Dues and Fees

690-699 Other Objects

691	Depreciation Expense (Proprietary Fund Types Only)
699	Other Objects

DO NOT USE OBJECT CODES 700-704 EFFECTIVE 10/01/2026.

700-704 Buildings & Land Improvements Less Than \$50,000

701	Buildings – Constructed, Less Than \$50,000
702	Buildings – Purchased, Less Than \$50,000
703	Exhaustible Land Improvements Costing Less Than \$50,000
704	Building Improvements Costing Less Than \$50,000

711-714 Buildings and Land Improvements Less Than \$100,000

711	Buildings – Constructed, Less Than \$100,000
712	Buildings – Purchased, Less Than \$100,000
713	Exhaustible Land Improvements Costing Less Than \$100,000
714	Building Improvements Costing Less Than \$100,000

900-997 OTHER FUND USES

This series of codes is to be used to classify transactions which are not properly recorded as expenditures to the school system but require budgetary or accounting control.

910	Indirect Cost
918	Local Tax Payment to Charter School
919	School System Separation Agreement Payments
920-929	Fund Transfers
920	Operating Transfers Out
922	Operating Transfers Out - Proprietary Fund Types
923	Operating Transfers Out - Local School Fund Sources
930-939	Debt Service Long-Term
931	Principal
932	Interest
933	Discount on Instrument Sold
938	Payments to Escrow Agent
939	Other Debt Service
950-959	Refunds
951	Refunds to State
959	Other Refunds
960-969	Claims Against LEA
961*	Fines and Penalties
962*	Judgments
969*	Other Claims

COST CENTER COMPONENT

SECTION – G

COST CENTER COMPONENT

The cost center component is used in the accounting system to identify specific units for budgeting revenue and expenditures; accumulating transactions; and identifying financial resources designated for a particular unit.

The four (4) digit cost center code in the accounting system will identify the following major categories:

NO COST CENTER REQUIRED	0000
NON-SCHOOL SITES (Special Population)	0001
SCHOOL SITES	0002-5299
VOCATIONAL CENTERS	6000-6999
COST CENTER POOLS	8000-8999
NON-REGULAR INSTRUCTIONAL COST CENTERS	9000-9997

COST CENTER CODES

NO COST CENTER REQUIRED	0000
NON-SCHOOL SITES (Special Population)	0001
SCHOOL SITES	0002-5000
VOCATIONAL CENTERS	6000-6999
COST CENTER POOLS	8000-8999
Instructional Services	8100-8199
Instructional Support Services	8200-8299
Student Support Services	8210-8219
Instructional Staff Support	8220-8229
School Administrative Services	8230-8239
Operation & Maintenance	8300-8399
Auxiliary Services	8400-8499
Student Transportation	8410-8419
Food Service Operations	8420-8429
General Administration Services	8600-8699
NON-REGULAR INSTRUCTIONAL	9000-9997
Capital Outlay	9100-9199
Debt Service	9200-9299
Adult/Continuing Education	9300-9399
Non-Public School	9400-9499
Community Services	9500-9549
Payments Made on Behalf of Other Schools	9550-9599
Other Expenditures	9600-9699
Other Fund Uses	9700-9997

DEFINITIONS OF COST CENTER CODES

A cost center code is required to be used on all expenditure transactions of the school system. As expenditure transactions are recorded, they should be direct charged to the applicable school site or vocational cost centers. Expenditures which are not charged to a specific site should be charged to a cost center pool. Cost center codes must be used with revenue accounts only when budgeting is required for a revenue being restricted for a designated school site.

0000 NO COST CENTER REQUIRED

This cost center designation can only be used with balance sheet (assets, liabilities and fund equity) and revenue accounts that are not designated for a specified cost center.

0001 NON-SCHOOL SITES (SPECIAL POPULATION)

This cost center designation should be used for small groups of special population students housed at non-school sites.

0002-5000 SCHOOL SITES

This range of cost center codes should be used to accumulate cost by the attendance site code assigned by the State of Alabama.

6000-6999 VOCATIONAL CENTERS

This range of cost center codes should be used to accumulate cost by the vocational site code assigned by the State of Alabama.

8000-8999 COST CENTER POOLS

This range of cost center codes can be used by the school system to accumulate costs that are generally system-wide in nature and cannot be feasibly charged directly to a school site code when the transaction occurs.

8100 Instructional Services

Instructional activities dealing directly with the interaction between teachers and students which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8200-8299 Instructional Support Services

Services or activities providing supervision, technical and logistical support to facilitate and enhance instruction which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8210-8219 Student Support Services

Activities designed to assess and improve the well being of students and supplement the teaching process which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8220-8229

Instructional Staff Support

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8230-8239

School Administrative Services

Activities concerned with the overall administrative responsibilities for a school which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8400-8499

Auxiliary Services

Activities or services functioning in a subsidiary capacity and lending assistance to the education process which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8410-8419

Student Transportation

Activities concerned with conveying students to and from school and on trips to school sponsored activities which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8420-8429

Food Service Operations

Activities concerned with providing food in a school which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

8600-8699

General Administrative Services

General administrative services including the Board of Education, Superintendent, other executive administration, business and central support which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.

9000-9997

NON-REGULAR INSTRUCTIONAL

This range of cost center codes should be used to accumulate costs for non-regular instructional functions, sites or programs. Non-Public School, Adult Education, Community Education, and expenditures for capital outlay and debt service are examples of non-regular instructional programs.

9100-9199

Capital Outlay

9200-9299

Debt Service

9300-9399

Adult/Continuing Education

This range of cost center codes should be used to accumulate costs for non-regular instructional functions including Adult Education, Community Education, Extended Day, Preschool, and Other Adult/Continuing Education Programs.

9400-9499

Non-Public School

This range of cost center codes should be used to accumulate costs for educational activities for students attending a school established by an agency that is supported by other than public funds.

9500-9549

Community Services

This range of cost center codes should be used to accumulate costs for non-regular instructional functions including Community Recreation, Civic Services, Custody and Child Care Services, Summer Feeding Services and Other Community Services.

9550-9599

Payments Made on Behalf of Other Schools

9600-9699

Other Expenditures

9700-9997

Other Fund Uses

FUND SOURCE COMPONENT

SECTION – H

FUND SOURCE COMPONENT

A fund source is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources, related liabilities, fund equity, and changes caused by the receipt of revenues and expenditures of funds. This component is used to maintain “fund accounting” in accordance with Section 1300 of the Codification of Governmental Accounting and Financial Reporting Standards published by GASB.

The four (4) digit fund source code in the accounting system will identify the following major categories:

STATE SOURCES	1000-2999
FEDERAL SOURCES	3000-5999
LOCAL SOURCES	6000-7999
OTHER SOURCES	8000-8999
OTHER FINANCING SOURCES	9000-9997

FUND SOURCE CODES

		FUND TYPE
NO FUND SOURCE CODE REQUIRED	0000	
STATE SOURCES (1000-2999)		
Foundation Program		
Foundation Program Regular	1110	11
Foundation Program-Current Unit	1110	11
Foundation Program-Student Growth	1110	11
Foundation Special Appropriation	1111	11
Current Units	1120	11
Specialized Treatment Centers	1126	11
Foundation Program Supplemental Fund	1130	11
Teacher Stabilization Program-Act 2021-342	1131	11
TEAMS (2021 – 340&349)	1132	11
CALT (2021 – 342)	1133	11
Alabama Summer and After School Program (2023-379)	1134	11
RAISE Act Program	1140	11
Paid Parental Leave Act 2025-81	1141	11
SDE Appropriations		
Additional Teacher Units	1210	11
School Nurses Program	1220	11
Technology Coordinator	1221	11
Career Tech O & M	1222	11
Library Enhancement	1223	11
State Superintendent Capital and Equipment Needs	1224	11
Math Coach	1225	11
Alabama Reading Initiative – Intervention	1226	11
Alabama Reading Initiative – Summer Reading	1227	11
Alabama Reading Initiative - Regional Coaches	1228	11
Alabama Reading Initiative – Incentives	1229	11
Alabama Reading Initiative	1230	11
SDE One Time At-Risk Grants	1231	11
Numeracy Act Assessment	1232	11
Alabama Reading Initiative – Interventionist	1233	11
Math Intervention	1235	11
High Hopes for Alabama Students	1240	11
Dropout Prevention - PASS	1241	11
SDE Supplemental High Hopes	1242	11
Children First - Alabama Tobacco Settlement	1250	11
Children First – School Social Worker	1251	11
English as a Second Language – State	1252	11
Distance Learning Network	1253	11
Teacher Recruitment Incentives	1254	11
Spec Ed Interpreter & Deaf Teacher	1255	11
Special Education Certified Behavior Analysts	1256	11
Special Education Teacher Supplement	1257	11
Speech Therapist Supplement	1258	11
Fine Arts Initiative	1260	11
ARI Early Childhood Classroom Assessment	1261	11
OMI Early Childhood Classroom Assessment	1262	11
Governor's Private Eyes Education Program	1270	11 or 14
School Safety Security and Climate Program	1271	11
Bullying Prevention Program	1273	11
Principal Leadership Program/Mentoring Program	1274	11
Gifted Education	1275	11
21 st Century After School Extended Day Program	1276	11
HIPPY	1277	11
School Bus Seat Belt Pilot	1278	11

Teacher Mentoring Program	1279	11
Career Tech Initiative – Agriscience Grants	1280	11
CTI – Expansion Grant/Middle Grade Innovation	1281	11
CTI Work Based Learning	1282	11
CTI – Equipment Grant	1283	11
Career Tech Initiative – Career Coaches Program	1284	11
Advanced Placement – State	1285	11
Gifted Students Competitive Grant	1286	11
Cybersecurity Grant	1287	11
Transportation		
Transportation - Operations	1310	11
Transportation - Fleet Renewal	1320	13 or 14
Fleet Renewal High Need (2023-378)	1321	14
Academic and Financial Improvement Program (At Risk)	1409	11
At Risk	1410	11
School Improvement Reward Funds	1411	11
AAA Failing School 20% COA	1412	11
Alabama Ahead	1413	11
Middle School Computer Programming Initiative	1414	11
Robotics Grant Program	1415	11
Feminine Hygiene Products (2022-380)	1416	11
AED's in Schools	1417	11
Special Schools for Special Education	1510	11
Preschool	1520	11
High Level Practices Project (Spec Ed PD)	1521	11
Jobs for Alabama's Graduates (JAG)	1540	12
Salaries-1% per Act 97-238	1110	11
Adult Education		
Adult Education - Regular	1611	11
Adult Education - Jobs	1612	11
Adult Education - Instructional Technology	1613	11
Adult Education - Full-Time Teachers	1614	11
Adult Education - Model Program	1615	11
Adult Education - One-Stop Career Center	1616	11
Adult Education - Institutionalized Student Grant	1617	11
Adult Education - English Literacy/Civics Grant	1618	11
Community Education	1660	11
Governor's Special Appropriations	1710	Call
Oil Spill Mitigation	1715	11
OSR Pre-Kindergarten Program	1720	11
Early Childhood ED – ETF Strong Start/Strong Finish	1721	11
Governor's Turnaround Program – Aux Teachers	1722	11
Governor's Turnaround Program – Underperforming	1723	11
Teacher Registered Apprenticeship Program-Dept of Commerce	1730	11
Legislative Special Appropriations	1760	Call
K-12 Capital Grant Program	1761	11
Career Tech Facilities Grant (2025-269)	1762	14
Charter School Supplemental (2023-378)	1763	11
Advancement and Technology Plus	1764	11
ETF Advancement and Technology Fund	1765	11
Digital Tools for Teachers – Act 2018-502	1766	11
Prefund CIS Student Materials (2023-378)	1767	11
College and Career Readiness (2023-378)	1768	11
Summer Math Camps (2023-378)	1769	11
School Safety Grants (2023-378)	1770	11
Career Tech O & M (2024-428)	1771	11
Textbooks (2024-428)	1772	11
Nurse Salaries (2024-428)	1773	11
Summer Reading Camps (2024-428)	1774	11
Struggling Readers Beyond Grade 3 (2024-428)	1775	11
Summer and After-School Program (2025-268)	1776	11

Supplemental Capital Improv. (2025-268)	1777	14
CTE Equipment (2026-599)	1778	11
State Contracts	1810	11
Alabama Middle School Initiative	1815	11
Public School Fund-Hold Harmless	2110	11
Public School Fund-Capital Outlay	2120	13 or 14
Public School Fund-Interest	2130	11
State Paid on Behalf – Act 2007 – 415	2201	14
Direct Payment to LEA – Act 2007 – 415 – Incentive	2202	14
State Paid on Behalf – Act 2007 – 415 - Blackbelt	2203	14
State Paid on Behalf or Direct – Act 2007 – 415–Catastrophic	2204	14
State Paid on Behalf - Act 2007 – 415 – Technology	2205	14
State Paid on Behalf – Act 2007 – 415 – Interest	2206	14
PSCA-State Paid on Behalf of LEA	2210	11 or 14
PSCA-State Paid on Behalf of LEA-Act 98-373-ADM	2211	14
PSCA-State Paid on Behalf of LEA-Act 98-373-Career/Tech	2212	14
PSCA-State Paid on Behalf of LEA-Private Eyes Ed. Program	2214	11 or 14
PSCA-Act 2001-668-Proration Bond Issue	2215	11, 13 or 14

FUND TYPE

PSCA-State Paid on Behalf of LEA-Act 98-373-Emergency	2213	14
PSCA-Direct Payment to LEA	2220	11 or 14
PSCA-Direct Payment to LEA – Act 98-373 – SW AL School for Deaf & Blind	2223	14
PSCA-Direct Payment to LEA – Act 98-373 Interest	2224	11
PSCA-St Pd on Behalf of LEA-Act 98-373-Discretionary Funds	2225	14
666 Bond Commission Funds	2226	12
Act 2013 – 381 Career Tech Bond Issue – Formula	2227	12 or 14
Act 2013 – 381 Career Tech Bond Issue – Competitive	2228	12 or 14
Act 2013 – 345 Tornado Damaged Schools Bond Issue	2229	
PSCA-Direct Payment to LEA-Act 98-373-Fleet Renewal	1320	11, 13 or 14
PSCA-Direct Payment to LEA-Act 98-373-OCE	1110	11
Driver Education and Training Fund	2230	11
Catastrophic Special Education	2240	11
Catastrophic Special Education Support	2241	11
Children's Trust Fund	2250	11
Alabama Behavior Intervention Specialist Program	2251	11
Dropout Prevention Pilot	2252	11
Math Science Technology Initiative	2253	11
16 th Section Land Funds	2254	11
Act 2010 – 720 Fleet Renewal	2255	13 or 14
Act 2012 – 562 Fleet Renewal	2256	13 or 14
Act 2012 – 562 BRAC	2257	13 or 14
Educator Effectiveness Pilot	2258	11
Penny Trust Fund Disease Prevention	2259	11
Other State Sources (2901-2990)		Call
Other State Sources Default	2901	Call

FEDERAL SOURCES (3000-5999)

Individuals With Disabilities Education Act (3200-3299)		12
IDEA-Part B	3210	
IDEA-Discretionary Grant	3211	
IDEA-SSIP Discretionary Grant	3212	
IDEA-High Cost Fund	3213	
IDEA Provision of Support	3215	
IDEA-Part B Supplemental	3216	
Pre-School Part B-Ages 3-5	3220	
Pre-School Part B-Ages 3-5 Supplemental	3221	
Early Education-Part C	3230	
Secondary Education-Part C - Transition	3240	

Infants and Toddlers	3250	
Personnel Development	3260	
IDEA Capacity Building	3270	
State Improvement Grant	3280	
Other IDEA Programs	3290	
Vocational Education (3300-3399)		12
Basic Grant	3310	
Sex Equity	3311	
Displaced Homemaker	3312	
Basic Grant Career Academy/Career Magnet	3313	
Basic Grant Non-Traditional Occupations	3314	
High Schools That Work	3315	
Technology Centers That Work	3316	
Program Improvement	3317	
Career/Technical Education Model Program	3318	
Teach Alabama and 21 st Century Classroom	3319	
Consumer and Homemaking Education	3320	
CT Program of the Year	3321	
CT Aerospace Career Themed Academy	3322	
CT Hospitality and Tourism Program	3323	
CT Model Middle School	3324	
CT Mentor Grant	3326	
Technical Preparation Education	3330	
Technical Preparation – Model Program	3331	
College Access Challenge Grant	3335	
Cooperative Demonstration Program	3340	
Bilingual Vocational Training	3350	
Integration of Vocational and Academic Learning	3360	
Other Vocational	3390	
Impact Aid (IASA, Title VIII) (3400-3499)		
Impact Aid-PL 874-Regular	3410	11
Impact Aid-PL 874-Handicapped	3420	11
Impact Aid-PL 815	3430	14
Vocational Rehabilitation Services (3500-3590)		12
Vocational Rehabilitation Services	3510	
Vocational Rehabilitation Other	3590	
Workforce Investment Act Dept. of Labor	3595	12
Adult Education (P.L. 100-297)(3600-3649)		12
Adult Education Basic Grant - Regular	3610	
Adult Education Basic Grant - Gateway	3611	
Adult Education Basic Grant - Special Project	3612	
Adult Education - Workplace	3613	
Adult Education - Homeless	3614	
Adult Education – DOC Transition Grant	3615	
AEFLA–Adult Education Family & Literacy Act (P.L. 105-220) (3650-3699)		12
Adult Education Basic Grant – Regular	3650	
Adult Education - Instructional Technology	3651	
Adult Education - Full-Time Teachers	3652	
Adult Education - Model Program	3653	
Adult Education - One-Stop Career Center	3654	
Adult Education - Institutionalized Student Grant	3655	
Adult Education - English Literacy/Civics Grant	3656	
Adult Education Basic Grant – State Leadership	3660	
Adult Education Workforce Development	3670	
Adult Education – JOBS	3680	

Education Of Homeless Children And Youth	3710	12
School to Work/Hippy 3730		
School to Career – Through ADECA	3740	12
Follow Through	3760	12
WIA - Summer Remediation	3770	12
WIA - Summer Work Experience	3780	12
FIRST Schools and Teachers	3810	12
FIRST Family School Partnership	3820	12
Early Warning Intervention Experimental Study	3831	12
Technology Education 3850		12
ACR – Distance Learning	3851	12
Delta Regional Authority	3852	12
Civil Rights	3910	12
Supporting Effective Educator Development	3915	12
(Seed) Program – 84.423		
LEAD	3920	12
Learn & Serve Am (Sch Based-Corp for Nat Comm Serv)	3930	12
Class Size Reduction Initiative	3940	12
Title VIII, Part C Reading Excellence Act (LRIS)	3950	12
Title VIII, Part C Reading Excellence Act (TAS)	3951	12
Immediate Aid to Restart School Operations	3970	12
Emergency Impact Aid for Displaced Students	3971	12
Homeless from Hurricane Katrina Assistance	3972	12
Project Serv – Katrina Grant	3973	12
Goals 2000 - Educate America (4000-4009)		
Goals-2000 - Title III	4001	12
AETC Mini Grant	4002	12
No Child Left Behind Act of 2001		
Title I, Part A	4110	12
Title I, Part B, Subsection 1 – Reading First	4111	12
Title I, Part B, Subsection 2 – Early Reading First	4112	12
Title I, Part B, Subsection 3 – Even Start	4113	12
Title I, Part B, Subsection 4 – Literacy Thru Library	4114	12
Title I, Part C – Migrant Education	4115	12
Title I, Part D – Neglected and Delinquent	4116	12
Title I, Part F – Comprehensive School Reform	4117	12
Title I, Part H – School Dropout Prevention	4118	12
Title I, Part G – Advanced Placement	4119	12
Title I, Part A – School Improvement	4120	12
Title I, Part A – School Improvement Reward	4121	12
Title I, Part A – School Improvement - 1003(g)	4122	12
Title I, Part G – Advanced Placement Incentive	4123	12
Title II, Part A – Teacher and Principal Training	4130	12
Title II, Part B – Mathematics and Science Partnerships	4131	12
Title II, Part C Subpart 1 – Troops-to-Teachers	4132	12
Title II, Part C Subpart 2 – Transition-to-Teaching	4133	12
Title II, Part C subpart 3 – National Writing Project	4134	12
Title II, Part C Subpart 4 – Traditional American History	4135	12
Title II, Part D – Enhancing Educ Through Tech (Form)	4136	12
Title II, Part D – Enhancing Educ Through Tech (Comp)	4137	12
Title II, Part A – Principal Mentoring	4138	12
Title II, Part A – AL Leadership Academy Fellows	4139	12
Sch Impr 1003(a) CHANCE	4140	12
MEP Consortium Incentive Grant	4145	12
Title III – English Lang. Acq., Lang. Enhance. & Acad.	4150	12
Title III – Unaccompanied Children	4151	12

Title IV, Student Support and Academic Achievement	4160	12
Title IV, Part B – 21 st Century Comm. Learning Centers	4161	12
Title IV, Part A – Safe and Drug-Free Schools (GOV)	4162	12
Title IV, Part A, Subpart 2 – Community Service	4163	12
Title IV, Part A, Subpart 2 – School Safety Planning	4164	12
Stronger Connections Grant	4165	12
Title V, Part A – Innovative Programs	4170	12
Title IV, Part C – Public Charter School	4171	12
Title V, Part C – Magnet Schools Assistance	4172	12
Title V, Part D – Fund for the Improv of Educ - CSRD	4173	12
Title V, Part D – FIE, Direct from Federal Gov't	4174	12
Title V, Part A – Professional Development Grant	4175	12
Title V, Part A – Teen Pregnancy Prevention Grant	4176	12
Title V, Part B – Rural Education Initiative	4180	12
Title VII, Part A – Indian Education	4185	12
Title VIII – Impact Aid	4190	12
Title IX – Homeless Education	4195	12

American Recovery and Reinvestment Act of 2009

ARRA – Title I, Part A	4210	12
ARRA – Title I, Part D Subpart 2	4216	12
ARRA – School Improvement	4220	12
ARRA – School Improvement 1003(g)	4222	12
ARRA – Title II, Part D (Formula)	4236	12
ARRA – Title II, Part D (Competitive)	4237	12
ARRA – Homeless	4239	12
ARRA – IDEA, Part B	4240	12
ARRA – IDEA, Part B Preschool	4241	12
ARRA – Impact Aid	4245	12
ARRA – NSLP Equipment Assistance	4270	12
ARRA – Headstart	4271	12
ARRA – COBRA Premium Assistance	4272	12
ARRA – State Energy Program (ADECA)	4273	12
ARRA – Early Head Start	4274	12
ARRA – Fiscal Stabilization	4275	12
Education Jobs Fund	4285	12

Education Stabilization (Cares Act)

ARPA – IDEA Part B	4286	12
ARPA – IDEA Part B Preschool	4287	12
ARPA – Homeless I	4288	12
ARPA – Homeless II	4289	12
CARES Act – ESSER	4290	12
CARES Act – GEER	4291	12
CARES Act – ESSER-ALSDE Reserve	4292	12
CARES Act – Coronavirus Relief Fund (Health)	4293	12
CARES Act – Coronavirus Relief Fund (Devices)	4294	12
ARPA – ALSDE Reservation	4295	12
CRRSA Act – ESSER II	4296	12
CRRSA Act – ESSER II – ALSDE Reserve	4297	12
ARPA – ESSER III	4298	12
ARPA – ESSER III – ALSDE Reserve	4299	12
ESSER II – LETRS	4303	12
ESSER III – CHANCE	4304	12
CRRSA – GEER II	4305	12
ARPA ESSER III – ARI Summer Reading	4306	12
GEER II – School Safety	4307	12
ESSER III LETRS	4308	12

Elementary and Secondary Education Act (ESEA) (4010-4499)

Law-Related Education	4350	
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Magnet School Assistance (FY 98-99)	4380	
School Dropout Assistance (FY 98-99)	4410	
Woman's Educational Equity (FY 98-99)	4420	
National Diffusion Network	4450	
Preschool Development Grant (84.419A – AL Early Childhood Ed / OSR)	4470	
Early Childhood ED – Preschool Development Grant PDG5-93.434	4471	
Early Childhood Ed – B-5 – 93.434	4472	
Emergency Immigrant Education (FY 98-99)	4480	
School Renovation and Technology Program	4490	
Improving America's Schools Act (IASA) (4500-4999)		12
Title I-Part A	4510	
Title I-Migrant	4520	
Title I-Delinquent	4530	
Title I-School Improvement	4540	
Title I-Capital Expense	4550	
Title I-Even Start	4560	
Title I-Demonstration of Innovative Practices	4570	
Title VI-Innovative Education	4600	
Title II-Professional Development	4700	
Title III, Part A Technology Challenge	4750	
Title III, Technology Innovation Challenge Grant	4751	
Title III, Part B Star Schools Program	4755	
Title IV-Safe and Drug Free Schools - Sec 4113 (SDE)	4801	
Title IV-Safe and Drug Free Schools - Sec 4114 (GOV)	4802	
Title V, Part A Magnet School Assistance	4850	
Title V, Part B Women's Educational Equity	4851	
Title V, Part C School Dropout Assistance	4852	
Title VII, Part B-Foreign Language Assistance	4900	
Title VII, Part A-Bilingual Education	4901	
Title VII, Part C Emergency Immigrant Education	4902	
Title IX, Part A, Subpart 1 – Indian Education Formula	4925	
Title X, Part A-Fund for Improvement of Education	4950	
Title X, Part B-Gifted and Talented	4951	
Title X, Part C-Public Charter Schools	4952	
Title X, Part D-Arts in Education	4953	
Title X, Part E-Inexpensive Book Distribution Program	4954	
Title X, Part F-Civic Education	4955	
Title X, Part G-Ellender Fellowship Program	4956	
Title X, Part H-DeLugo Territorial Ed Improvement	4957	
Title X, Part 1-21 st Century Community Learning Centers	4958	
Title X, Part J-Urban and Rural Education Assistance	4959	
		FUND TYPE
Title X, Park L-Ext. Time for Learning/Longer Sch Yr	4961	
USDA Programs (5000-5299)		12
USDA-Food & Nutrition (5100-5199)		
Food & Nutrition Fund Source-Default	5101	
USDA-School Lunch Program-Sec. 11	5110*	
USDA-School Lunch Program Sec 4	5120*	
USDA-After School Snack Program	5125*	
USDA-School Breakfast Program	5130*	
USDA-Severe Need Breakfast Program	5135*	
USDA-School Breakfast Program-Start Up Grants	5140*	
USDA-Food Donation Program	5160*	
USDA-Donated Foods Rebates / SAE	5161	
USDA-Summer Food Service Program	5170	

USDA-NET Program	5180	
USDA-Healthier US School Challenge	5193	
USDA-NSLP Equipment Assistance	5194	
USDA-Meal Pattern Grant	5195	
USDA-P-EBT Admin Cost	5196*	
USDA-Team Nutrition Grant	5197	
USDA-Farm to School Grant	5198	
USDA-Child and Adult Care	5199	
Food and Nutrition Wellness	5102	
Other USDA Programs (5200-5299)		12
Distance Learning and Telemedicine	5210	
Rural Utilities Service	5211	
Forest Service Grants (Through State)	5280	
Forest Service Grants (Through County)	5290	
Health & Human-Services (HHS) (5300-5399)		
HHS-Disability Determination	5310	11
HHS-Substance Abuse and Mental Health Services	5315	12
HHS-Head Start	5320	12
HHS-Dependent Care	5330	12
HHS-Rural Health Outreach	5340	12
HHS-Child Development	5350	12
HHS-JOBS/Adult Education	5360	12
Job Training Partnership Act (JTPA) (5400-5499)		
JTPA-8% JAG	5410	
JTPA-8% School-To-Work Disabled	5411	
JTPA-8% Dropout Prevention	5412	
JTPA-8% US Dept. of Labor (through ADECA)	5413	
U.S. Dept of Labor – Job Corps Center	5414	
Department of Energy (DOE) (5500-5599)		12
DOE-Conservation	5510	
DOE-Other	5590	
Environmental Protection Agency (EPA) (5600-5699)		11 or Call
EPA-Asbestos Abatement	5610	
EPA-Other	5690	
U. S. Housing Authority (5700-5799)		12
Housing Authority - Summer Feeding Program	5770	
Housing Authority - Other Programs	5790	
Department Of Defense (DOD) (5900-5989)		11 or Call
DOD-Army ROTC	5910*	
DOD-Air Force ROTC	5920*	
DOD-Navy ROTC	5930*	
DOD-Marine ROTC	5940*	
DOD-Coast Guard ROTC	5945	
DOD-Troops to Teachers	5950*	
DOD-Impact Aid	5980*	
Other Federal Sources (5990-5999)		11 or 12
Other Federal Sources - Default	5991*	
LOCAL SOURCES (6000-7999)		
Local Fund Source - Default	6001	
		FUND TYPE

County Tax Revenues (6010-6199)11 or
designated
fund

County Regular Ad Valorem_____Mills	6010*
County Reappraisal Ad Valorem Under Amend 373	6012*
County Regular Ad Valorem Under Amend 3, Sect 1	6015*
County Reappraisal Ad Valorem_____Mills	6020*
County Regular Ad Valorem Under CA 202 (1 Mill)	6021*
County Special Ad Valorem_____Mills	6030*
County Special Ad Valorem Auth prior to 1901	6031*
County Special Ad Valorem Taxes	6032*
County Special Ad Valorem Taxes	6034*
County Special Ad Valorem Taxes	6036*
County Special Ad Valorem Taxes	6038*
County General Ad Valorem Auth prior to 1901	6050*
County General Ad Valorem Auth prior to 1901	6051*
County General Ad Valorem Auth Under Section 215	6052*
County General Ad Valorem Under Amendment 208	6054*
County General Ad Valorem Under Amendment 425/555	6060*
Other General County Ad Valorem Tax	6070*
Other General County Ad Valorem Tax	6072*
Other General County Ad Valorem Tax	6074*
Other General County Ad Valorem Tax	6076*
Other County Ad Valorem Taxes	6090*
Business Privilege Tax	6095*
County Sales Tax_____%	6110*
County SSUT	6115*
County Sales & Use Tax-Motor Vehicle & Boats	6120*
County Gasoline Tax	6130*
County Alcohol Beverage Tax	6140*
County Tobacco Tax	6160*
County Mineral Lease Docum. Tax	6170*
County Severance Tax	6180*
Other County Tax	6190*

District Tax Revenues (6200-6399)11 or
designated
fund

District Regular Ad Valorem_____Mills	6210*
District Regular Ad Valorem Act 1997-217	6211*
District Regular Reappraisal Ad Valorem Under Amend 373	6215*
District Reappraisal Ad Valorem_____Mills	6220*
District Ad Valorem Under Amend 778 (10 Mill CA)	6225*
District Special Ad Valorem_____Mills	6230*
District Special Ad Valorem Taxes	6235*
District Special Ad Valorem Taxes	6245*
District Special Ad Valorem Taxes	6250*
Municipal General Ad Valorem Auth prior to 1901	6260*
Municipal General Ad Valorem Under Section 216	6265*
Municipal General Ad Valorem Under Amend 8	6267*
Municipal General Ad Valorem Under Amend 56	6270*
Municipal General Ad Valorem Taxes	6280*
Municipal General Ad Valorem Taxes	6282*
Municipal General Ad Valorem Taxes	6284*
Municipal General Ad Valorem Taxes	6286*
Other District Ad Valorem Taxes	6290*
District Sales Tax_____%	6310*
District SSUT	6315*
District Gasoline Tax	6330*
District Alcohol Beverage Tax	6340*

Amusement Tax	6350*	
District Tobacco Tax	6360*	
Helping Schools-Vehicles Tags	6370*	
Manufactured Homes-Registration Fee	6380*	
Other District Tax	6390*	
Other Local Government Revenue (6500-6599)		11 or designated fund
County Commission Appropriations	6510*	
City Council Appropriations	6520*	
City Council Appropriations	6521	
Pari-mutuel Betting	6530*	
TVA In Lieu of Taxes	6540*	
Revenue in Lieu of Taxes	6550*	
Other Local Government Taxes	6590	
Food Service Income (6700-6799)		12
Local Food Service Fund Source - Default	6701	
Daily Sales - Lunch	6710*	
Daily Sales - Breakfast	6720*	
Daily Sales - A la carte	6730*	
Daily Sales - Other	6740*	
Special Functions	6750*	
Summer Feeding-Contracted/Vendor Income	6760*	
Other Food Service Income	6790*	
		FUND TYPE
Earnings on Investments (6800-6899)		Designated
	Fund	
Interest	6810*	
Dividends	6820*	
Gains & Losses on Sale of Investments	6830*	
Earnings on Investments in Real Property	6840*	
Income from 16 th Section Land	6850	
Other Earnings on Investments	6890*	
Other Local Revenues (6900-6989)		11 or designated fund
Rentals	6910*	
Charges for Services	6921*	
Tuition for Individuals	6922*	
Tuition for Individuals – CHOOSE ACT	6923	
Fees	6930*	
Fines & Penalties	6931*	
Textbook Fines	6932*	
Sale of Textbooks	6933	
Contributions from Private Sources	6940*	
Receipts from Local Trust Funds	6950*	
Unrestricted Local Grant	6960*	
Medicaid Funds Received from LEA	6965*	
Restricted Local Grant	6970*	
Sale of Scrap Materials	6980*	
Sale of Recyclables	6981*	
Sale of Renewable Natural Resources	6982*	

Other Local Sources (6990-6999)		
Other Local Fund Sources - Default	6991*	
Local School Revenue Sources (7000-7999)		
Local School Revenue - Public (7100-7499)	12	
Public Local School Fund Source – Default	7101	
Admissions	7110*	
Appropriations	7140*	
Concessions	7180*	
Commissions	7220*	
Dues & Fees (Required)	7260*	
Fines & Penalties	7300*	
Fund Raiser	7340*	
Grants	7380*	
Sales	7420*	
Donations	7430*	
Accommodations	7440*	
Other	7490*	
Local School Revenue - Non Public (7500-7999)	32	
Non-Public Local School Fund Source – Default	7501	
Concessions	7510*	
Dues & Fees (Self-imposed)	7610*	
Fund Raiser	7710*	
Donations	7810*	
Accommodations	7850*	
Other	7910*	
OTHER SOURCES (8000-8999)		
Other Sources Fund Source - Default	8001	
Intermediate Sources (8100-8899)		
State Sources for Payments on Behalf	8410*	Fund Receiving Benefits
GAP Coverage – Act 2014-261	8411	
Federal Sources for Payments on Behalf	8420*	Fund Receiving Benefits
E-Rate/SLC Payments on Behalf	8425	
		FUND TYPE
Local Sources for Payments on Behalf	8430	*Fund Receiving Benefits
Other Sources for Payments on Behalf	8440	*Fund Receiving Benefits
Other Revenues (8900-8999)		
Legal Judgments	8920*	Call
Reimbursement of Loss of Tax Revenue – BP	8925	
Early Childhood ED – Kellogg Foundation	8960	
Grant from Non Profit Organization, FY 2012	8980	
ARP – Emergency Connectivity Fund	8989	
Other Miscellaneous Revenues	8990*	Call
Medicaid Reimbursement	8991*	11
E-Rate/SLC Refunds	8992	12
CNP Rebates	8993*	
Extracurricular Trip Mileage Charges	8995	
Non-funded Route Transportation		
Mileage Charges	8996	
Other Transportation Mileage Charges and		
Miscellaneous Revenues	8997	
Donated Food Loss	8998	

OTHER FINANCING SOURCES (9000-9997)

Indirect Cost	9010*	11
Proceeds Of General Long-Term Liabilities (9100-9199)		Expending Fund
Bonds and Warrants	9110*	
Qualified Zone Academy Bonds	9115	14
Qualified School Construction Bond	9116	
Premiums on Instruments Sold	9120*	
Capital Leases	9130*	
Lease-Purchases	9140*	
Loans	9150*	
Other Proceeds of General Long-Term Debt	9190*	
Sales & Disposition Of Fixed Assets (9300-9399)		Original expense fund or 11
Sale of Fixed Assets	9310*	
Easements/Rights of Ways	9315	
Insurance Loss Recoveries	9320*	
Other Sales & Disposition of Fixed Assets	9390*	
Other Financing Sources (9900-9997)		
Refunds on Prior Year Expenditures	9910*	Original expense fund or 11

DEFINITIONS OF FUND SOURCE CODES

A fund source code is required to be used, along with the appropriation code, on all transactions to maintain “fund accounting”.

In each of the following major fund source codes the specific revenue code can be obtained from the revenue section of this manual. However, a number of revenues may be accounted for in a single fund source if separate “fund accounting” is not required for that particular revenue.

0000 NO FUND SOURCE REQUIRED

This code can be used when no revenue accounts are used in a set of accounts. Examples of this type of transaction occur in the Agency Fund types and the Account Groups for General Fixed Assets and Long-Term Debt

1000-2999 STATE SOURCES

This range of fund source codes should be used when state revenues require “fund accounting”. Most State revenues require “fund accounting “ and balance sheet accounts for each individual revenue.

2901 Other State Revenue Default

This code should be used for transactions when no fund source tracking is desired or required for the state revenue(s).

NOTE: Call the State Department of Education to confirm when fund accounting must be maintained for any state revenue.

3000-5999 FEDERAL SOURCES

This range of fund source codes should be used when federal revenues require “fund accounting”. Most Federal revenues require “fund accounting “ and balance sheet accounts for each individual revenue.

5101 USDA/Child Nutrition Source Default

This code should be used for transactions when no fund source tracking is required for the USDA/Child Nutrition revenue(s).

5991 Federal Source Default

This code should be used for transactions when no fund source tracking is required for the federal revenue(s). Most Federal revenues require “fund accounting” and balance sheet accounts for each individual revenue.

NOTE: Call the State Department of Education to confirm when fund accounting must be maintained for any federal revenue.

6000-7999 LOCAL SOURCES

This range of fund source codes should be used when “fund accounting” is desired or required for any local revenue(s).

6001 Local Source Default

This code should be used for transactions when no fund source tracking is desired or required for the local revenue(s).

7101 Local School Public Funds Default

7501 Local School Non-Public Funds Default

8000-8999 OTHER SOURCES

This range of fund source codes should be used when “fund accounting” is desired or required for other revenue(s) source(s).

8001 Other Source Fund Source Default

This code should be used for transactions when no fund source tracking is desired or required for the Intermediate revenue(s).

9000-9997 OTHER FINANCING SOURCES

This range of fund source codes should be used when “fund accounting” is desired or required for other financing revenue(s) source(s).

APPROPRIATION YEAR COMPONENT

SECTION – I

APPROPRIATION YEAR COMPONENT

An appropriation year code is a one (1) digit code used in the component structure to identify and classify balance sheet, revenue and expenditure accounts by the grant and(or) appropriation year within the current fiscal year.

The major codes defined by the State are as follows:

Current Year Appropriations	0
LEA Carryover Appropriations	1
July - September (Federal) Appropriations	2
Prior Year State Appropriation Encumbrances	9

DEFINITIONS AND PROCEDURES FOR APPROPRIATION YEAR CODES

Appropriation year codes are used in conjunction with the fund source code to identify the appropriation year, grant year and(or) fiscal year to which the account or transaction is to be reported. The primary objective of this code is to provide a means of reporting state and federal grants by appropriation year. This is especially valuable when multiple appropriation and grant year transactions occur within the same fiscal year.

All balance sheet, revenue, and expenditure transactions must reference the appropriate fund source and appropriation year code from the charts listed in this manual. Most accounting transactions will reference the current fiscal year appropriations code. However, special revenue fund transactions in which most federal grant programs are maintained must use the appropriate grant year code if the transaction relates to a carryover or prior year appropriation.

Current Year Appropriations:

Appropriations of grant funds obligated during the fiscal year October through September of the first year of availability.

LEA Carryover Appropriations:

Appropriations of grant funds or other project resources with a life of two consecutive years that is carried over by school systems and accounted for in the second year of availability.

July-September Federal Appropriations:

Appropriations of grant funds which become available July 1 of each year and are obligated from July through September prior to the beginning of the school systems' fiscal year.

Prior Year State Appropriation Encumbrances:

State appropriations encumbered during the year in which funds were available and actually become expenditures in the following fiscal year.

PROGRAM CODE COMPONENT

SECTION – J

PROGRAM CODE COMPONENT

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program code component allows local education agencies to charge program costs, instructional and support, directly to the benefiting program. For example, special education transportation costs are recorded to the support services function "Transportation", even though they should be charged directly to the Special Education program. For "Regular Education" programs, this component allows for costs to be recorded by grade level or subject areas.

The four(4) digit program code in the accounting system will identify the following major categories:

NO PROGRAM CODE REQUIRED	0000
INSTRUCTIONAL PROGRAMS	1000-7999
REGULAR EDUCATION PROGRAMS	1000-1999
SPECIAL EDUCATION PROGRAMS	2000-2999
VOCATIONAL/TECHNICAL EDUCATION PROGRAMS	3000-3999
NON-REGULAR DAY SCHOOL INSTRUCTIONAL PROGRAMS	4000-5999
PROGRAM POOLS	8000-8999
NON-INSTRUCTIONAL PROGRAMS	9000-9997

PROGRAM CODES

NO PROGRAM CODE REQUIRED	0000
INSTRUCTIONAL PROGRAM CODES (1000-7999)	
REGULAR EDUCATION PROGRAMS (1000-1999)	
Kindergarten Program	1100
Elementary Program-Grades 1-6	1200
GRADE LEVELS (OPTIONAL)	
Elementary Program-Grade 1	1201*
Elementary Program-Grade 2	1202*
Elementary Program-Grade 3	1203*
Elementary Program-Grade 4	1204*
Elementary Program-Grade 5	1205*
Elementary Program-Grade 6	1206*
Reserved for Future Use (DO NOT USE) (1300-1499)	
Secondary Program-Grades 7-12	1500
SUBJECT AREAS (OPTIONAL)	
Communication Arts (1501-1519*)	
Journalism	1501*
Language Arts	1502*
Letters	1503*
Speech	1504*
Theatre Arts	1505*
Reading	1506*
Mathematics (1520-1539*)	
Advanced Mathematics	1521*
Basic Mathematics	1522*
Science (1540-1559*)	
Chemistry	1541*
General Science	1542*
Life Science	1543*
Physical Science	1544*
Physics	1545*
Social Studies (1560-1579*)	
Current Events	1561*
Economics	1562*
Ethnic Studies	1563*
Geography	1564*
Government	1565*
History	1566*
Psychology	1567*
Social Studies	1568*
Sociology	1569*
Philosophy	1570*
Foreign Languages (1580-1599*)	
Foreign Languages	1581*
Health, Physical Education & Drivers Education (1600-1619*)	
Health	1601*
Physical Education	1602*
Driver Education	1603*
Music (1620-1639*)	
Band	1621*
Chorus	1622*
Music	1623*
Art, Dance & Humanities (1640-1659*)	

Art	1641*
Visual & Performing Arts	1642*
Humanities	1643*
Career/Technical Education (1660-1679*)	
Career Exploration	1661*
Computer & Information Science	1662*
Library Science	1663*
Military Science	1664*
Other Subject Areas (1680-1699*)	
STEM	1680
Alternative School Programs	1700
Homeless	1750
Supplementary Education Programs (1800-1899)	
At Risk Supplementary Regular Education	1810
Title I Sch Improv Supplemental Services	1815
JTPA - Student	1820
Workforce Investment Act	1830
Jobs for Alabama's Graduates (JAG)	1840
Title I Neglected	1850
Title I LEP	1851
Title I Migrant	1852
Other Supplementary Education Programs	1890
Other Regular Education Programs	1900

SPECIAL EDUCATION PROGRAMS (2000-2999)

Children with Disabilities - Kindergarten	2200
Children with Disabilities - Grades 1-6	2300
Children with Disabilities - Grades 7-12	2400
Gifted and Talented Program	2800
Children with Disabilities - Other Programs	2900

VOCATIONAL/TECHNICAL EDUCATION PROGRAMS (3000-3999)

Career Guidance & Counseling	3500
Administration	3600
Consumer and Homemaking	3700
Other Vocational Programs	3800

NON REGULAR DAY SCH INSTRUCTIONAL PROGRAMS (4000-5999)

Adult Education (4100-4199)	
Adult Basic Education - Regular	4110
Adult Basic Education - Outreach	4120
Adult Basic Education - Childcare	4130
Adult Basic Education - Administration	4140
Adult Basic Education – Workforce Development	4150
Adult Education/Corrections – Transition Training for Incarcerated Youth	4160
Adult Vocational Education	4170
Other Adult Education Programs	4190
Community Education Services	4200
Summer School	4300
Summer School – Targeted Assistance	4301
School Sponsored Activities	4400
School Sponsored Athletics	4500
Baseball	4501
Basketball	4502
Football	4503
Golf	4504
Soccer	4505
Softball	4506
Tennis	4507
Volleyball	4508
Wrestling	4509

Other Sport	4510
At-Risk Non Regular Day School	4600
Preschool	
Preschool - Regular	4711
Preschool - Children with Disabilities	4712
Extended Day	4800
Non-Public School	4900
Parenting	5100
Other Non Regular Day School Instructional Programs	5900
PROGRAM POOLS (8000-8999)	
Instructional Services	8100-8199
Instructional Support Services (8200-8299)	
Student Support Services	8210-8219
Instructional Staff Support	8220-8229
School Administrative Services	8230-8239
Operation & Maintenance	8300-
8399	
Auxiliary Services (8400-8499)	
Student Transportation	8410
Food Service Operations	8420
General Administrative Services	8600-8699
NON-INSTRUCTIONAL PROGRAMS (9000-9997)	
Capital Outlay	9100
Debt Service	9200
Community Services (9500-9549)	
Community Services - Dependent Care	9510
Community Services - Recreation	9520
Community Services - Other	9540
Payments Made on Behalf of Other Schools	9550-9599
Other Expenditures	9600-9699
Other Fund Uses	9700-9997
Advance Refunding of Debt	9992

DEFINITIONS OF PROGRAM CODES

1100 – 1699

Regular Education Programs (Kindergarten/Elementary & Secondary)

Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps.

1700 – 1799

Alternative School Programs

Instructional activities provided to students who have not succeeded in the traditional regular educational program.

1800 - 1899

Supplementary Education Programs

Activities that are provided to students that is in addition to those that are applicable under other “Regular Education Programs” that are required under Federal, State or local law. Example of program to code here: Supplemental programs provided to eligible children in IASA, Title I “targeted assistance” programs. Title I “school-wide” program should be charged to codes 1100 - 1699.

1900 - 1999

Other Regular Education Programs

Instructional activities that are not specified above.

2000 - 2999

Special Education Programs

Activities primarily for students having special needs. The Special Education Programs include kindergarten, elementary, and secondary services for the gifted and talented, and for children with disabilities as defined by state and federal laws.

3000 - 3999

Vocational/Technical Education Programs

Career/Technical Education that is competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, life skills, work attitudes, employability skills, and occupation-specific skills of an individual through organized educational programs of sequenced courses.

3500

Career Guidance and Counseling

Programs that pertain to the body of subject matter and related techniques and methods organized for the development in individuals of career awareness, career planning, career decision making, placement skills, and knowledge and understanding of local, state, and national occupational, educational, and labor market needs, trends and opportunities; and assist those individuals in making and implementing informed educational and occupational choices.

3600

Administration

Activities and/or services that are charged in the “Function” area of General Administrative Services that are directly related to the administration of the vocational programs as defined in federal regulations.

3700

Consumer and Homemaking

Programs that are defined in accordance with federal regulations as follows: instructional projects, services, and activities that prepare youth and adults for the occupation of homemaking, and instructions in the areas of food and nutrition, individual and family health, consumer education, family living and parenthood education, child development and guidance, housing and home management including resource management and clothing and textiles.

3800

Other Vocational Programs

All other activities and services not specified above that are directly related to vocational programs including services that are charged in “supportive” Function areas.

4000 - 5999

Non-Regular Day School Instructional Programs

Activities other than those normally considered “day school”.

4100-4199

Adult Education

Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who have completed or interrupted formal schooling and have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students’ post-secondary education curriculums, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interest, or to enrich the aesthetic qualities of life. Adult basic education programs are included in this category.

4200

Community Education

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of students outside the K-12 grade program.

4300

Summer School

Instructional activities offered to K-12 students during the summer months in a program authorized by the local board of education.

4400

School Sponsored Activities

Activities under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as Future Farmers of America.

4500

School Sponsored Athletics

Activities under the guidance and supervision of LEA staff, that provide opportunities for students to pursue various aspects of physical education. Activities normally involve competition between schools and frequently involve offsetting gate receipts for fees.

4600

At Risk Non-Regular Day School

Programs specifically designed to offer instructional opportunities after the regular school day to students who are “at risk”, defined as students who are not experiencing school success and are in danger of school failure and/or non-completion.

4700

Preschool

Activities that develop knowledge and skills to meet immediate and long range educational objectives of students age 3-5 outside the K-12 grade programs.

4711

Preschool - Regular

Activities for preschool children not having special needs.

4712

Preschool - Child with Disabilities

Activities designed for preschool children who have special needs.

4800

Extended Day

Instructional activities before or after normal school hours. Example: tutorial programs.

4900

Non-Public School

Instructional activities for students attending a school established by an agency that is not supported by public funds.

5100

Parenting Program

Instructional activities offered to parents to provide them with the knowledge and parenting skills they need to help their children succeed in school.

5900

Other Non-Regular Day School Instructional Programs

Activities not specified above.

8000 - 8999

Program Pools

This range of program codes can be used by the school system to accumulate costs that are generally system-wide in nature and cannot be feasibly charged directly to a program code when the transaction occurs.

9000 - 9997

Non-Instructional Programs

Activities that are not instructional in nature.

9992

Advance Refunding of Debt

The proceeds of debt refinancing forwarded to an escrow agent for future payments required by the terms of the defeased debt.

SPECIAL USE COMPONENT

SECTION – K

SPECIAL USE COMPONENT

The special use component is used in the reporting component classification to provide specific identification not provided within other components and allow for a further breakdown or subdivision.

The four(4) digit special use code in the accounting system will identify the following major categories:

NO SPECIAL USE CODE NECESSARY	0000
STATE DEPARTMENT OF EDUCATION USE	0001-0099
Classroom Instructional Support	0001-0019
Matching	0020-0049
State Special Use	0050-0099
LOCAL SCHOOL SYSTEM USE	0100-9999
LEA's Use	0100-6999*
Local School Accounting Activity Codes	7000-7999*
Interfund Receivable/Payable	8000-8999*
Payroll Deduction Designators	9000-9999*

SPECIAL USE CODES

NO SPECIAL USE CODE NECESSARY	0000
STATE DEPARTMENT OF EDUCATION USE	0001-0099
Classroom Instructional Support	0001-0019
Student Materials	0001
Textbooks	0002
Technology	0003
Professional Development	0004
Library Enhancement	0005
Common Purchases	0006
Student Materials-Common Purchases	0011
Professional Development-Title II Matching	0014
GEER – Bus Wi-Fi	0015
GEER – Learning Achievement Gaps	0016
GEER – Before and After School Tutoring	0017
Food Delivery Transportation Cost – Non CNP	
Fund Source	0018
Prefund CIS Student Materials	0019
Matching	0020-0049
Title I - Even Start	0021
Title VI - Even Start	0022
Title II - Professional Development	0023
JTPA - 8%	
JTPA - 8% JAG	0024
JTPA - 8% School-To-Work-Disabled	0025
JTPA - 8% Dropout Prevention	0026
Foreign Language Assistance	0027
Learn and Serve America	0028
Dependent Care	0029
PSF Capital Outlay-Debt Service Match	0030
Special Education Catastrophic Trust Fund Match	0031
Children's First - Alabama Tobacco Settlement Match	0032
Private Eyes Education Program Match	0033
Foundation Program Transfer to CNP	0034
Qualified Zone Academy Bond Match	0035
Children's First – School Social Worker Match	0036
Title I, Part A School Improvement – 1003(g)	0037
Gifted Students Competitive Grant Match	0038
Math Assessment 4-5	0040
Early Numeracy Screener K-2	0041
Fractional Reasoning Screener 4-5	0042
Math Assessment K-3	0043
Reading Assessment K-3	0044
Reading Assessment 4-5	0045
Other State Special Use	0050-0099
PSCA-OCE-Capital Improvement	0050
Medicaid Reimbursement (Special Education)	0051
Comprehensive School Reform	
Demonstration Other Funds	0052
Graduation Exam Remediation Tutors	0053
At-Risk Funds to Community Service Agencies	0054
Foundation Program OCE	0055
Highly Qualified Teacher Requirement	0056
Highly Qualified Paraprofessional Requirement	0057
NCLB Title II Mentoring	0058
K-6 Children w/ Disabilities (not special ed prog code)	0059

7-12 Children w/ Disabilities (not special ed prog code)	0060
Alabama Reading Academy Summer Program	0061
ARFI Expository Reading Materials	0062
IDEIA Early Intervention Services	0063
IDEIA Maintenance of Effort Flexibility	0064
Transfer of Funds for Extra-Curricular Trips	0065
Title I, Part A District Initiative	0066
ARPA Learning Loss	0067
ARPA – Summer Enrichment	0068
ARPA – Afterschool Programs	0069
Non-Public Hurricane Education Recovery	0070
Tech Prep	0071
21 st Century Academics in Action	0072
Immigrant	0073
Fresh Fruits Vegetable Program	0074
1003 (g) Technology	0075
RAISE Act – Special Ed Tier 1	0076
RAISE Act – Special Ed Tier 2	0077
RAISE Act – Special Ed Tier 3	0078
Title II - Professional Development	
Reading	0079
Mathematics & Science	0080
Other Core Subjects	0081
Title VI - Targeted Use	
Tech Related	0082
Acquis & Use of Materials	0083
Promising Ed Reform Incl Effective & Magnet	0084
Improve Thinking Skills of Disadv & Prev Drop	0085
Combat Student & Adult Illiteracy	0086
Gifted & Talented	0087
School Reform	0088
School Improv (Title 1)	0089
Adult Education	
Grade Levels 1-8	0091
Grade Levels 9-12	0092
Conference Travel	0093
Subcontracts	0094
Chief Financial Officer and Custodian of Funds	0097
LOCAL SCHOOL SYSTEM USE	0100-9999
LEA's Use	0100-6999*
Local School Accounting Activity Codes	7000-7999*
Interfund Receivable/Payable	8000-8999*
Payroll Deduction Designators	9000-9999*

DEFINITIONS OF SPECIAL USE CODES

0000 NO SPECIAL USE CODE NECESSARY

When no special use code is needed to identify or further breakdown any of the other components, use “0000” as the default in this field.

0001-0099 STATE DEPARTMENT OF EDUCATION USE

In order to maintain the integrity of each of the other components of the accounting system, the State Department of Education is reserving the first ninety-nine(99) of the special use codes to identify special tracking and reporting requirements that are best accomplished by the use of this component.

0001-0019 Classroom Instructional Support

Because of the budgeting requirements outlined by the legislature for classroom instructional support, this group of special use codes is set aside to give the school systems a tool to budget and accumulate transactions for reporting purposes.

0020-0049 Matching

Because of the matching requirements of certain funding sources, this group of special use codes is set aside to give the school systems a tool to budget, accumulate transactions and report the transaction required for matching.

Note: Matching from other resources not recorded in the school systems’ general ledger will require a separate report.

0050-0099 State Special Use

Because the State Department of Education desires to automate as many required reports as possible, this group of special use codes will be used for this purpose.

0100-9999 LOCAL SCHOOL SYSTEM USE

Use these special use codes to further breakdown any of the other components or identify transactions that the school system may desire.

0100-6999* Local Educational Agency optional use

Use this group of special use codes to further breakdown any of the other accounting system components when greater detail is desired by the LEA.

7000-7999* Local School Accounting Activity Codes

Use this group of special use codes to incorporate the activity accounting function into the central office’s general ledger system.

8000-8999* Interfund Transaction Designator

Use this group of special use codes to designate the transactions that occur between fund types, fund sources or other accounting components that will be helpful during reconciliation.

9000-9999*

Payroll Deduction Designators

Use this group of special use codes to designate the deduction setup in the payroll system and in the general ledger system. This designator will be helpful during reconciliation between amounts deducted, the amounts setup as payable in the general ledger and the amounts appearing on payroll vendors' billings.

FINANCIAL REPORTING

SECTION – L

BUDGETING & BUDGET REPORTS

SECTION – L-1

FINANCIAL STATEMENTS

SECTION – L-2

ACCOUNTABILITY REPORTS

SECTION – L-3

FINANCIAL REPORTS

SECTION – L-4

APPENDICES

SECTION-M

APPENDIX A GLOSSARY OF TERMS

SECTION – M-1

APPENDIX B PROCEDURES

SECTION – M-2

APPENDIX C FOUNDATION PROGRAMS

SECTION – M-3

APPENDIX D

ACCOUNTABILITY LAW

SECTION – M-4

APPENDIX E POSITION STATEMENT

SECTION – M-5

APPENDIX F

ADMINISTRATIVE CODE

SECTION – M-6