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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.

1    2    3    4    5    6    7    8    9  
\_ \_ | \_ | \_ \_ \_ \_ | \_ \_ \_ | \_ \_ \_ \_ | \_ \_ \_ \_ | \_ | \_ \_ \_ \_ | \_ \_ \_ \_

## 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.

<b>GOVERNMENTAL FUND TYPES</b>		(10-19)
General		11
Special Revenue		12
Debt Service		13
Capital Projects		14
 <b>PROPRIETARY FUND TYPES</b>		 (20-29)
Enterprise		21
Internal Service		22
 <b>FIDUCIARY FUND TYPES</b>		 (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
 <b>ACCOUNT GROUPS</b>		 (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.

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**\*The use of codes designated**

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.

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

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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

### **AGENCY**

This fund type accounts for assets held solely in a custodial capacity. Accordingly, assets in agency fund types are always matched by liabilities to the owners of those assets. Agency fund sources do not report operations and use only balance sheet accounts.

When a school system plays a limited role in the collecting or temporarily holding of financial resources on behalf of some third party, an agency fund type should be used to account for these resources

EXAMPLES: If the school system uses clearing funds for the payroll and accounts payable transactions, the fund type codes 38 for the Payroll Clearing and 39 for the Accounts Payable Clearing have been assigned by the State.

### **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

<b>ASSETS</b>	1
<b>LIABILITIES</b>	2
<b>FUND EQUITY</b>	3
<b>REVENUES</b>	4
<b>EXPENDITURES</b>	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:

<b>BALANCE SHEET</b>	0100-0399
Assets	0100-0199
Liabilities	0200-0299
Fund Equity	0300-0399
<b>REVENUES</b>	1000-9999
State Sources	1000-2999
Federal Sources	3000-5999
Local Sources	6000-7999
Other Sources	8000-8999
Other Financing Sources	9000-9997
<b>EXPENDITURES</b>	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

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\*The use of codes designated

# **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:

<b>ASSETS</b>	0100-0199
<b>LIABILITIES</b>	0200-0299
<b>FUND EQUITY</b>	0300-0399

# **ASSET CODES**

## **SECTION - E-1-a**

# ASSET CODES

<b>Cash</b>	(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
<b>Investments</b>	(0120-0129)	
	Investments (Current)	0121
	Investments (Non-current)	0122
	Unamortized Premiums on Investments	0125
	Unamortized Discounts on Investments (Credit Balance)	0126
	Other Investments	0129
<b>Receivables</b>	(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
<b>Inventories</b>	(0140-0149)	
	Inventories-Materials & Supplies	0141
	Inventories-USDA Commodities	0142
	Inventories-Food	0143
	Inventories-Fuels & Lubricants	0144
	Inventories-Instructional Materials & Supplies	0146
	Other Inventories	0149
<b>Other Assets</b>	(0150-0159)	
	Prepaid Items	0151
	Deferred Charges	0152
	Deferred Compensation Plan Assets	0153
	Other Assets	0159

<b>Fixed Assets</b> (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
<b>Other Debits</b> (0190-0199)	
Amounts Available	0191
Amounts to be Provided	0192
Other Debits	0199

# DEFINITIONS OF ASSET CODES

<b>0110-0119</b>	<b>CASH</b>	Currency on hand or on deposit at banking institutions that is available for use by the school system.
<b>0111</b>	<b>Cash in Bank (Operating Account)</b>	Financial resources on deposit in a banking institution for payment of checks, drafts and other general obligations of an operations fund.
<b>0112</b>	<b>Cash in Bank (Specify)</b>	Financial resources on deposit in a banking institution for designated purposes or that have characteristics different from the resources for general operations.
<b>0113</b>	<b>Cash Equivalents</b>	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.
<b>0114</b>	<b>Cash with Fiscal Agent</b>	Deposits with fiscal agents such as banks for paying matured bonds and interest.
<b>0115</b>	<b>Change Cash</b>	A sum of money set aside to provide change. Examples of change cash are for lunchroom and athletic events.
<b>0116</b>	<b>Petty Cash</b>	A sum of money set aside for paying small obligations when the issuance of a check is not cost-effective.
<b>0118</b>	<b>Cash Short or (Over)</b>	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.
<b>0119</b>	<b>Other Cash</b>	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.
<b>0120-0129</b>	<b>INVESTMENTS</b>	Securities held for producing income in the form of interest. Separate accounts for each category of investments may be maintained.
<b>0121</b>	<b>Investments (Current)</b>	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.

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\*The use of codes designated

<b>0122</b>	<b>Investments (Non-current)</b> 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.
<b>0125</b>	<b>Unamortized Premium on Investments</b> The excess of the amount paid for securities over the face value, which has not yet been amortized.
<b>0126</b>	<b>Unamortized Discount on Investments (Credit Balance)</b> The excess of the face value of securities over the amount paid for them, which has not yet been written off.
<b>0129</b>	<b>Other Investments</b> 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.
<b>0130-0139</b>	<b>RECEIVABLES</b> Amounts of financial resources that are earned but awaiting receipt from others.
<b>0131</b>	<b>Accounts Receivable</b> Amounts owed the school system on open accounts from private individuals and nongovernmental organizations for goods or services furnished by the LEA.
<b>0132</b>	<b>Interest Receivable</b> Interest earned, but not received, on investments or other assets.
<b>0133</b>	<b>Interfund Receivable</b> 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.
<b>0134</b>	<b>Intergovernmental Receivable</b> 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.
<b>0135</b>	<b>Notes Receivable</b> 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.
<b>0136</b>	<b>Rent Receivable</b> Amounts due to a fund pursuant to operating leases and rental agreements.
<b>0137</b>	<b>Returned Checks Receivable</b>

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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 Receivables**  
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.
- 0150-0159 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.

<b>0152</b>	<b>Deferred Charges</b>	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.
<b>0153</b>	<b>Deferred Compensation Plan Assets</b>	The assets and related earnings held for participants in IRS Section 457 deferred compensation plans. (Agency funds only)
<b>0159</b>	<b>Other Assets</b>	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.
<b>0170-0189</b>	<b>FIXED ASSETS</b>	
<b>0171</b>	<b>Land</b>	Land purchased or otherwise acquired by the school system. This account includes costs incurred in preparing land for use and acquisition costs.
<b>0172</b>	<b>Land Improvements</b>	Permanent improvements other than buildings that add value to land, e.g. fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges.
<b>0173</b>	<b>Buildings</b>	Permanent structures purchased or otherwise acquired by the school system.
<b>0174</b>	<b>Building Improvements</b>	Permanent improvements that add value to buildings.
<b>0175</b>	<b>Furniture &amp; Equipment</b>	Tangible personal property of a more or less permanent nature.
<b>0176</b>	<b>Vehicles</b>	Automotive equipment requiring a vehicle license tag which is used in carrying out operations. (Examples: trucks, cars, buses, etc.)
<b>0177</b>	<b>Construction in Progress</b>	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.
<b>0178</b>	<b>Assets Under Capital Leases</b>	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.
<b>0188</b>	<b>Accumulated Depreciation (Credit Balance)</b>	

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\*The use of codes designated

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  
0191**

**OTHER DEBITS**

**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

<b>Salaries &amp; Employee Benefits Payable (0210-0219)</b>	
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
<b>Payroll Withholdings &amp; Deductions Payable (0220-0249)</b>	
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
<b>Claims Payable (0250-0259)</b>	
Accounts Payable	0251
Interest Payable	0252
Contracts Payable	0253
Online Transaction Fee Payable	0254
Other Claims Payable	0259
<b>Other Payables (0260-0269)</b>	
Interfund Payable	0261
Intergovernmental Payable	0262
Loans Payable	0263
Notes Payable	0264
Bonds Payable (Current)	0265
Judgments Payable	0266
Other Payable	0269
<b>Other Liabilities (0270-0289)</b>	
Deferred Revenue	0271
Deferred Compensation Obligations	0272
Other Liabilities	0289
<b>Long-Term Liabilities (0290-0299)</b>	
Bonds and Warrants Payable	0291
Warrant Anticipation Notes	0292
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

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\*The use of codes designated

# DEFINITIONS OF LIABILITY CODES

<b>0210-0219</b>	<b>SALARIES &amp; EMPLOYEE BENEFITS PAYABLE</b>
<b>0211</b>	<b>Salaries &amp; Wages Payable</b> Salaries and wages earned but not paid that are to be liquidated with current available financial resources.
<b>0212</b>	<b>Health Insurance Benefits Payable</b> Matching health insurance benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
<b>0213</b>	<b>Retirement Benefits Payable</b> Matching retirement benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
<b>0214</b>	<b>Social Security Benefits Payable</b> Matching social security benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
<b>0215</b>	<b>State Unemployment Compensation Benefits Payable</b> State unemployment compensation expenses payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
<b>0216</b>	<b>Medicare Benefits Payable</b> Matching Medicare benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
<b>0217</b>	<b>Compensated Absences Payable (Current Portion)</b> Expenses payable for the amount of compensated leave to be liquidated with current available financial resources.
<b>0219</b>	<b>Other Employee Benefits Payable</b> 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.
<b>0220-0249</b>	<b>PAYROLL WITHHOLDINGS &amp; DEDUCTIONS PAYABLE</b>
<b>0221</b>	<b>Federal Withholding Taxes</b> The amount of federal income tax withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.
<b>0222</b>	<b>Social Security Withholding Taxes</b> The amount of social security taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.

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<b>0223</b>	<b>State Income Withholding Taxes</b> The amount of state income tax withheld from employees' payroll checks that is payable to the State of Alabama.
<b>0224</b>	<b>Retirement Withholdings</b> The amount of state retirement withheld from employees' payroll checks that is payable to the Retirement Systems of Alabama.
<b>0225</b>	<b>Health Insurance Deductions</b> The amount of health insurance premiums deducted from employees' payroll checks that is payable.
<b>0226</b>	<b>Life Insurance Deductions</b> The amount of life insurance premiums deducted from employees' payroll checks that is payable.
<b>0227</b>	<b>Professional Dues Deductions</b> The amount of professional dues deducted from employees' payroll checks that is payable.
<b>0228</b>	<b>Credit Union Deductions</b> The amount deducted for credit unions from employees' payroll checks that is payable.
<b>0229</b>	<b>Annuity Deductions</b> The amount deducted for tax sheltered and non sheltered annuities from employees' payroll checks that is payable.
<b>0230</b>	<b>Miscellaneous Deductions</b> 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.
<b>0232</b>	<b>Medicare Withholding Taxes</b> The amount of Medicare taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.
<b>0234</b>	<b>AEA Payroll Deductions</b> The amount deducted for insurance from employees' payroll checks that is payable to the Alabama Education Association.
<b>0249</b>	<b>Other Payroll Withholding/Deductions</b> 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.
<b>0250-0259</b>	<b>CLAIMS PAYABLE</b> Amounts owed by the school system for goods and services received that are to be liquidated with current resources.
<b>0251</b>	<b>Accounts Payable</b> A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by the school system.

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\*The use of codes designated

<b>0252</b>	<b>Interest Payable</b> Current amounts owed and(or) accrued by the school system for interest expense on loans, notes, bonds and any other obligations requiring interest payments.
<b>0253</b>	<b>Contracts Payable</b> The amounts of payments due on contracts for goods or services furnished to the school system.
<b>0259</b>	<b>Other Claims Payable</b> 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.
<b>0260-0269</b>	<b>OTHER PAYABLES</b>
<b>0261</b>	<b>Interfund Payable</b> 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.
<b>0262</b>	<b>Intergovernmental Payable</b> Amounts owed by the school system to another governmental agency. Use this account to record amounts owed to State, Federal and Local governmental units.
<b>0263</b>	<b>Loans Payable</b> Amounts of obligations borrowed for short periods of time by the school system.
<b>0264</b>	<b>Notes Payable</b> 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.
<b>0265</b>	<b>Bonds Payable (Current)</b> Amounts of bonds, which have reached or passed their maturity date and are due within one year.
<b>0266</b>	<b>Judgments Payable</b> Amounts owed by the school system as a result of administrative or court decisions.
<b>0269</b>	<b>Other Payable</b> 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.
<b>0270-0289</b>	<b>OTHER LIABILITIES</b>
<b>0271</b>	<b>Deferred Revenue</b> 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.

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\*The use of codes designated

<b>0272</b>	<b>Deferred Compensation Obligations</b> The amounts owed to employees who have deferred income and related earnings under an IRS Section 457 deferred compensation plans. (Agency funds only)
<b>0289</b>	<b>Other Liabilities</b> 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.
<b>0290-0299</b>	<b>LONG-TERM LIABILITIES</b>
<b>0291</b>	<b>Bonds and Warrants Payable</b> The amount of bonds and(or) warrants which have not reached or passed their maturity date and which are not due within one year.
<b>0292</b>	<b>Warrant Anticipation Notes</b> The face value of notes issued by the school system in anticipation of sale of warrants to liquidate such notes.
<b>0293</b>	<b>Obligations Under Capital Leases</b> 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.
<b>0294</b>	<b>Obligations Under Operating Lease Agreements</b> A governmental lessee rental expenditure arising from an operating lease with scheduled rent increases that will not be liquidated with current expendable financial resources.
<b>0295</b>	<b>Compensated Absences</b> 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.
<b>0297</b>	<b>Unamortized Premiums on Bonds</b> 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.
<b>0298</b>	<b>Unamortized Discounts on Bonds (Debit Account)</b> 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.
<b>0299</b>	<b>Other Long-Term Liabilities</b> 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

<b>Operations</b>	<b>0301</b>
<b>Investment in General Fixed Assets</b>	<b>0310</b>
<b>Retained Earnings (Proprietary Funds Only)</b>	<b>0315</b>
<b>Contributed Capital (Proprietary Funds Only)</b>	<b>0320</b>
<b>Reserved Fund Balance (0325-349)</b>	
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
<b>Unreserved Fund Balance</b>	<b>0350</b>
<b>Encumbrance Offset (Debit Balance)</b>	<b>0358</b>
<b>Adjustments to Beginning Balance</b>	<b>0360</b>
<b>Residual Equity Transfer</b>	<b>0370</b>

# 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.

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

# REVENUE / FUND TYPE CODING

		FUND TYPE
<b>STATE SOURCES (1000-2999)</b>		
<b>Education Trust Fund (1100-1999)</b>		
Foundation Program		
Foundation Program - Regular	1110	11
Foundation Special Appropriation	1111	11
Foundation Program - Current Units	1120	11
Foundation Program – Student Growth	1121	11
Foundation Program – 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
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
Student Assessment	1261	11
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	1274	11
Gifted Education	1275	11
21 <sup>st</sup> Century After School Extended Day Program	1276	11
HIPPY	1277	11
School Bus Seat Belt Pilot	1278	11
Teacher Mentoring Program	1279	11

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\*The use of codes designated

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
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
Charter School Supplemental (2023-378)	1763	11
Advancement and Technology Plus (2023-378)	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
State Contracts	1810	11

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**\*The use of codes designated**

Alabama Middle School Initiative	1815	11
<b>Other State Appropriations (2000-2899)</b>		
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
		<b>FUND TYPE</b>
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	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	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 <sup>th</sup> 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
<b>Other State Revenues (2901-2999)</b>		
State Sources Default	2901	Call
<b>FEDERAL SOURCES (3000-5999)</b>		
<b>Individuals With Disabilities Education Act (3200-3299)</b>		12
IDEA-Part B	3210	
IDEA-Discretionary Grant	3211	
IDEA-SSIP Discretionary Grant	3212	
IDEA-High Cost Fund	3213	
IDEA Provision of Support	3215	
Pre-School Part B- Ages 3-5	3220	
Early Education-Part C	3230	
Secondary Education-Part C - Transition	3240	
Infants and Toddlers	3250	
Personnel Development	3260	

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\*The use of codes designated

IDEA Capacity Building	3270	
State Improvement Grant	3280	
Other IDEA Programs	3290	
<b>Vocational Education (3300-3399)</b>		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 <sup>st</sup> 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	
<b>Impact Aid (IASA, Title VIII) (3400-3499)</b>		
Impact Aid-PL 874-Regular	3410	11
Impact Aid-PL 874-Handicapped	3420	11
Impact Aid-PL 815	3430	14
<b>Vocational Rehabilitation Services (3500-3599)</b>		12
Vocational Rehabilitation Services	3510	
Vocational Rehabilitation Other	3590	
Workforce Investment Act Dept. of Labor	3595	12
<b>Adult Education (Act - P.L. 100-297) (3600-3649)</b>		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	
<b>AEFLA – Adult Education Family &amp; Literacy Act (P. L. 105-220) (3650-3699)</b>		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	
<b>Education Of Homeless Children And Youth</b>	3710	12
<b>School to Work/Hippy</b>	3730	12
<b>School to Career – Through ADECA</b>	3740	12
<b>Follow Through</b>	3760	12
<b>WIA - Summer Remediation</b>	3770	12

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\*The use of codes designated

<b>WIA - Summer Work Experience</b>	3780	12
<b>FIRST Schools and Teachers</b>	3810	12
<b>FIRST Family School Partnership</b>	3820	12
<b>SSA - Disability Determination</b>	3830	11
<b>Early Warning Intervention Experimental Study</b>	3831	12
<b>Technology Education</b>	3850	12
<b>ACR – Distance Learning</b>	3851	12
<b>Delta Regional Authority</b>	3852	12
<b>Civil Rights</b>	3910	12
<b>LEAD</b>	3920	12
<b>Supporting Effective Educator Development (Seed) Program – 84.423</b>	3915	12
<b>Learn &amp; Serve America (School Based - Corp for Nat Comm Serv)</b>	3930	12
<b>Class Size Reduction Initiative</b>	3940	12
<b>Title VIII, Part C Reading Excellence Act</b>	3950	12
<b>Immediate Aid to Restart School Operations</b>	3970	12
<b>Emergency Impact Aid for Displaced Students</b>	3971	12
<b>Homeless from Hurricane Katrina Assistance</b>	3972	12
<b>Project Serv – Katrina Grant</b>	3973	12
<b>Goals 2000 - Educate America (4000-4009)</b>		
Goals-2000 - Title III	4001	12
AETC Mini Grant	4002	12
<b>No Child Left Behind Act of 2001</b>		
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
		<b>FUND TYPE</b>
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 <sup>st</sup> 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

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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
<b>American Recovery and Reinvestment Act of 2009</b>		
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
<b>Education Stabilization (Cares Act)</b>		
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
<b>Elementary and Secondary Education Act (ESEA) (4010-4499)</b>		12
Law-Related Education	4350	
Magnet School Assistance (IASA, Title V, Part A) FY 98-99)	4380	

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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 <sup>st</sup> 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**

12

**USDA Programs (5000-5299)**

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

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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-Child and Adult Care	5199	
<b>Other USDA Programs (5200-5299)</b>		12
Distance Learning and Telemedicine	5210	
Rural Utilities Service	5211	
Forest Service Grants (Through State)	5280	
Forest Service Grants (Through County)	5290	
<b>Health &amp; Human-Services (HHS) (5300-5399)</b>		
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
<b>Job Training Partnership Act (JTPA) (5400-5499)</b>		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	
<b>Department of Energy (DOE) (5500-5599)</b>		12
DOE-Conservation	5510	
DOE-Other	5590	
<b>Environmental Protection Agency (EPA) (5600-5699)</b>		11 or Call
EPA-Asbestos Abatement	5610	
EPA-Other	5690	
<b>U. S. Housing Authority (5700-5799)</b>		12
Housing Authority - Summer Feeding Program	5770	
Housing Authority - Other Programs	5790	
<b>Department Of Defense (DOD) (5900-5989)</b>		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	
<b>Other Federal (5990-5999)</b>		12
Other Federal Revenue	5990	
<b>LOCAL SOURCES (6000-7999)</b>		
<b>County Tax Revenues (6010-6199)</b>		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	

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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

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Pari-mutuel Betting	6530	
TVA In Lieu of Taxes	6540	
Revenue in Lieu of Taxes	6550	
Other Local Government Taxes	6590	
<b>Tuition from Other School Systems and Agencies (6600-6659)</b>		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	
<b>Other Revenue from Other School Systems (6660-6699)</b>		11 or designated fund
Transportation Charges	6660	
Rental/Use Charges	6670	
Reimbursement for Expenditures	6680	
Other Revenues-LEAs	6690	
<b>Food Service Income (6700-6799)</b>		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	
<b>Earnings on Investments (6800-6899)</b>		Designated fund
Interest	6810	
Dividends	6820	
Gains & Losses on Sale of Investments	6830	
Earnings on Investments in Real Property	6840	
Income from 16 <sup>th</sup> Section Land	6850	
Other Earnings on Investments	6890	
<b>Other Local Revenue ( 6900-6999)</b>		11 or designated fund
Rentals	6910	
Leases on Land, Buildings, or Equipment	6915	
Charges for Services	6921	
Tuition for Individuals	6922	
Fees	6930	
		<b>FUND TYPE</b>
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	
<b>Other Local Sources</b>	6990	
<b>Local School Revenue Sources (7000-7999)</b>		
Local School Revenue - Public		12
Admissions	7110	
Appropriations	7140	
Concessions	7180	
Commissions	7220	
Dues & Fees (Required)	7260	

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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	
<b>OTHER SOURCES (8000-8999)</b>		
<b>Intermediate Sources (8100-8899)</b>		
Intermediate Sources on Behalf of School System (8400-8499)		
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 Receiving Benefits
Local Sources for Payments on Behalf	8430	Fund Receiving Benefits
Other Sources for Payments on Behalf	8440	Fund Receiving Benefits
<b>Other Revenues (8900-8999)</b>		
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	
<b>OTHER FINANCING SOURCES (9000-9997)</b>		
<b>Indirect Cost</b>	9010	11
<b>Proceeds Of General Long-Term Liabilities (9100-9199)</b>		Expending fund
Bonds and Warrants	9110	
Qualified Zone Academy Bonds	9115	<b>FUND TYPE</b>
Qualified School Construction Bond	9116	14
Premiums on Instruments Sold	9120	
Capital Leases	9130	
Lease-Purchases	9140	
Loans	9150	
Other Proceeds of General Long-Term Debt	9190	

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<b>Operating Transfers In (9200-9299)</b>		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	
<b>Sales &amp; Disposition Of Fixed Assets (9300-9399)</b>		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	
<b>Other Financing Sources (9900-9997)</b>		
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)

<b>Instruction</b>	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)

<b>Security Services</b>	3100
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<b>Building Services</b>	3200
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<b>Grounds Services</b>	3300
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<b>Equipment Services</b>	3400
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<b>Vehicle Services</b>	3500
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<b>Other Operations &amp; Maintenance Services</b>	3900
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\*The use of codes designated with an asterisk is optional

**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)**

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\*The use of codes designated with an asterisk is optional

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
<b>Other General &amp; Central Support Services (6900-6999)</b>	
Other General & Central Support Services	6910
<b>CAPITAL OUTLAY - REAL PROPERTY (7000-7999)</b>	
<b>Site Acquisition and Improvements</b>	7100
<b>Building Acquisition and Improvements</b>	7200
<b>Other Capital Outlay - Real Property</b>	7900
<b>DEBT SERVICE - LONG TERM (8000-8999)</b>	
<b>Bonds and Warrants</b>	8100
<b>Notes</b>	8200
<b>Lease Purchase Agreements</b>	8300
<b>Other Debt Services - Long-Term</b>	8900
<b>OTHER EXPENDITURES (9000-9899)</b>	
<b>Adult/Continuing Education (9100)</b>	
Adult Education	9110
Community Education	9120
Extended Day/Dependent Care	9130
Preschool	9140
DOC Transition Grant	9150
Other Adult/Continuing Education Programs	9190
<b>Non-Public School Programs</b>	9200
<b>Community Services (9300)</b>	
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
<b>Payments Made on Behalf of Other Schools</b>	9700
<b>Other Expenditures</b>	9800
<b>OTHER FUND USES (9900-9999)</b>	

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\*The use of codes designated with an asterisk is optional

**Interfund Operating Transfers Out**  
**Other Fund Uses**

9910  
9990

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**\*The use of codes designated with an asterisk is optional**

# 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 nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance 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.   |

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- 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.

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<b>3100</b>	<b>Security Services</b> 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.
<b>3200</b>	<b>Building Services</b> 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.
<b>3300</b>	<b>Grounds Services</b> 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.
<b>3400</b>	<b>Equipment Services</b> 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.
<b>3500</b>	<b>Vehicle Services</b> 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.
<b>3900</b>	<b>Other Operation &amp; Maintenance Services</b> Activities concerned with other operation and maintenance services that can not be classified in the above functions.
<b>4000-4999</b>	<b>AUXILIARY SERVICES</b> 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.
<b>4110-4199</b>	<b>Student Transportation Services</b> 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.

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- 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*.
- 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

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4190 Other Transportation Services  
Activities concerned with conveying students who are classified as homeless.  
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.

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

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- 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

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6590	Other Central Office Services Other central office activities that cannot be classified under the preceding functions.
<b>6910</b>	<b>Other General &amp; Central Support Services</b> Other general and central support services that cannot be classified with the preceding functions.
<b>7100-7900</b>	<b>CAPITAL OUTLAY - REAL PROPERTY</b> Activities concerned with acquiring land and buildings, land and building improvements, building additions and construction and architecture and engineering services.
<b>7100</b>	<b>Site Acquisition and Improvements</b> Activities concerned with initially acquiring and improving new sites; and improving existing sites.
<b>7200</b>	<b>Building Acquisition and Improvements</b> Activities concerned with initially acquiring and improving new buildings; and improving existing buildings.
<b>7900</b>	<b>Other Capital Outlay - Real Property</b> Other Capital Outlay activities that cannot be classified in the above functions.
<b>8100-8900</b>	<b>DEBT SERVICES - LONG-TERM</b> 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.
<b>8100</b>	<b>Bonds and Warrants</b> Activities involved in servicing the long term debt(s) of the school system for bonds and warrants.
<b>8200</b>	<b>Notes</b> Activities involved in servicing the long term debt(s) of the school system for notes payable.
<b>8300</b>	<b>Lease Purchase Agreements</b> Activities involved in servicing the long term debt(s) of the school system for lease purchase agreements.
<b>8900</b>	<b>Other Debt Services - Long-Term</b> Other activities involved in servicing the long term debt(s) of the school system that cannot be classified in the above functions.
<b>9100-9800</b>	<b>OTHER EXPENDITURES</b> 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.
<b>9100-9190</b>	<b>Adult/Continuing Education</b> 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

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		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.
<b>9200</b>	<b>Non-Public School Programs</b>	Activities for students attending a school established by an agency that is supported by other than public funds.
<b>9310-9390</b>	<b>Community Services</b>	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.
<b>9700</b>	<b>Payments Made on Behalf of Other Schools</b>	
<b>9800</b>	<b>Other Expenditures</b>	

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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**

**Revised: September 3, 2024**

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**\*\*The use of these codes are required only for federal fund sources.**

# 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:

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

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# 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

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Mathematics Coach	077
Science Coach	078
<b>NOTE: DO NOT USE OBJECT CODE 080 EFFECTIVE 10/01/2012.</b>	
Other Certificated Personnel	080
Coordinator/Director	081
Evaluator	082
Consulting Teacher	083
Reading Coach	084
<b>NOTE: DO NOT USE OBJECT CODE 085 UNTIL FY 2013.</b>	
Interpreter of the Hearing Impaired	085
Psychometrist	086
Psychologist	087
Coordinator/Asst Coordinator of Special Education	088
Contract Substitute	089
<b>NOTE: DO NOT USE OBJECT CODE 090 EFFECTIVE 10/01/2012.</b>	
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

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Other Professional	129
Technical	
Practical Nurse	131
Computer Operator	132
Bookkeeper	133
Teacher (Non-Regular Day School Programs)	134
Interpreter/Transliterater	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	180
<b>Other Compensation for Personal Services</b>	
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

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Other Compensation		199
<b>EMPLOYEE BENEFITS (200-299)</b>		
<b>Health Insurance (210-219)</b>		
State Insurance	210	
Other Health Insurance	219	
<b>Retirement (220-229)</b>		
State Retirement	220	
Other Retirement	229	
<b>Social Security (230-239)</b>		
Social Security	230	
<b>Medicare (240-249)</b>		
Federal Medicare	240	
<b>Unemployment Compensation (250-259)</b>		
State Unemployment Compensation Insurance	250	
<b>Workers Compensation (260-269)</b>		
Workers Compensation Insurance	260	
<b>Life Insurance</b>	270	
<b>Tuition Reimbursement</b>	280	
<b>Other Employee Benefits</b>	290	
<b>PURCHASED SERVICES (300-399)</b>		
<b>Professional Educational Services</b>	310	
Student Educational Services		311*
Staff Educational Services		312*
Other Professional Educational Services		319*
<b>Other Professional Services</b>	320	
Administrative/Agent Charges		321*
Accounting		322*
Auditing	323	
Architect		324*
Legal Fees	325	
Medical/Health Services		326*
Drug Testing Services		328*
Other Professional Services		329*
<b>Technical Services</b>	330	
Data Processing Services		331*
Clerical Services		332*
Software Maintenance Agreements		333*
Appraisal Services		334*
Substitutes		335*
Other Technical Services		339*
<b>Property Services</b>	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*
<b>Tuition</b>	350	
Alabama Public School Systems		351*
Other School Systems		352*
Private Agencies		353*

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Public Colleges		354*
Other Tuition		359*
<b>Communication</b>	360	
Telephone		361*
Telecommunication		362*
Advertising		363*
Postage		364*
Other Communication Services		369*
<b>Utilities</b>	370	
Electricity		371*
Water and Sewage		372*
Natural Gas		373*
Propane Gas		374*
Fuel Oil		375*
Coal		376*
Other Utilities		379*
<b>Travel &amp; Training</b>	380	
Local In-District		381*
In-State		382*
Out-of-State		383*
Other Travel and Training		389*
<b>Other Purchased Services</b>	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*
<b>MATERIALS &amp; SUPPLIES (400-499)</b>		
<b>Instructional Supplies</b>	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*
<b>Books &amp; Periodicals</b>	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)		
<b>NOTE: DO NOT USE OBJECT CODES 430 – 439 EFFECTIVE 10/01/2003.</b>		
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	

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Other Equipment	439	
<b>Maintenance &amp; Operations Supplies</b>	440	
Custodial Supplies		441*
Maintenance Supplies		442*
Other Maintenance and Operation Supplies		449*
<b>Vehicle Supplies</b>	450	
Fuel-Gasoline		451*
Fuel-Diesel		452*
Fuel-Other		453*
Oil and Lubricants		454*
Tires		455*
Vehicle Parts		456*
Other Vehicle Supplies		459*
<b>Food/Food Supplies (460-469)</b>		
Purchased Food	461	
USDA Commodities	462	
Food Service Supplies	463	
Food Processing Supplies	464	
Food Donation	465	
Food Loss	466	
Other Food Supplies	469	
<b>General Supplies</b>	470	
Office Supplies		471**
Data Processing Supplies		472*
Items for Resale	478	
Other General Supplies		479*
<b>Other Non-Instructional Supplies</b>	480	
Testing Supplies		481*
Non-Instructional Software		482*
Other Non-instructional Supplies		489*
<b>Non-Capitalized Equipment (Less than \$5,000)</b>		
<b>NOTE: LESS THAN \$5,000 EFFECTIVE 10/01/2003</b>		
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	
<b>CAPITAL OUTLAY (500-599)</b>		
<b>Real Property</b> (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	
<b>Personal Property (520-589)</b>		
Machinery-Complex Systems	520	
Vehicles	530	
School Buses	531	
Service Vehicles		532*
Automobiles		533*

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

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**
<b>Other Capital Outlay</b>	590	
<b>OTHER OBJECTS (600-899)</b>		
<b>Debt Service Short-Term (610-619)</b>		
Principal – Short-Term Loans		611
Interest - Short-Term Loans	613	
Other Interest	619	
<b>Dues &amp; Fees</b>	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*
<b>Other Objects (690-699)</b>		
Depreciation Expense (Proprietary Fund Types Only)	691	
Other Objects	699	
<b>Buildings and Land Improvements Less Than \$50,000</b>		
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	
<b>Buildings and Land Improvements Less Than \$100,000</b>		
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	
<b>OTHER FUND USES (900-997)</b>		
<b>Indirect Cost</b>	910	
<b>Local Tax Payment to Charter School</b>	918	
<b>School System Separation Agreement Payments</b>	919	
<b>Fund Transfers (920-929)</b>		
Operating Transfers Out	920	
Operating Transfers Out - Proprietary Fund Types	922	
Operating Transfers Out - Local School Fund Sources	923	
Federal Funds Flexibility Transfer	924	
<b>Debt Service Long-Term (930-939)</b>		
Principal	931	
Interest	932	
Discount on Instrument Sold	933	
Payments to Escrow Agent	938	
Other Debt Service	939	
<b>Refunds (950-959)</b>		

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

Refunds to State	951	
Other Refunds	959	
<b>Claims Against LEA</b>	960	
Fines and Penalties		961*
Judgments		962*
Other Claims		969*

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

# 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)

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

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 Supervisor
- 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.

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

- 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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

<b>320-329</b>	<b>Other Professional Services</b>
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
<b>330-339</b>	<b>Technical Services</b>
331*	Data Processing Services
332*	Clerical Services
333*	Software Maintenance Agreements
334*	Appraisal Services
335*	Substitutes
339*	Other Technical Services
<b>340-349</b>	<b>Property Services</b>
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
<b>350-359</b>	<b>Tuition</b>
351*	Alabama Public School Systems
352*	Other School Systems
353*	Private Agencies
354*	Public Colleges
359*	Other Tuition
<b>360-369</b>	<b>Communication</b>
361*	Telephone
362*	Telecommunication
363*	Advertising
364*	Postage
369*	Other Communication Services
<b>370-379</b>	<b>Utilities</b>
371*	Electricity
372*	Water and Sewage
373*	Natural Gas
374*	Propane Gas
375*	Fuel Oil
376*	Coal
379*	Other Utilities
<b>380-389</b>	<b>Travel &amp; Training</b>
381*	Local In-District
382*	In-State

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

- 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

- 420-429 Books & Periodicals**
- 421 Textbooks
  - 422 Library/Media Books
  - 423\* Audio/Video Material
  - 424\* Magazines/Periodicals
  - 425\* Reference Materials
  - 429\* Other Books and Periodicals

**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 CODES 430 – 439 EFFECTIVE 10/01/2003.**

- 431 Furniture and Fixtures
- 432 Audio/Video
- 433 Laboratory
- 434 Library/Media
- 435 Computer Hardware

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

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

**NOTE: LESS THAN \$5,000 EFFECTIVE 10/01/2003**

**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  
 499 Other Non-Capitalized Equipment

**500-599 CAPITAL OUTLAY**

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

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 (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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

619	Other Interest
<b>620-629</b>	<b>Dues &amp; Fees</b>
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
<b>690-699</b>	<b>Other Objects</b>
691	Depreciation Expense (Proprietary Fund Types Only)
699	Other Objects
<b>700-704</b>	<b>Buildings &amp; Land Improvements Less Than \$50,000</b>
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
<b>711-714</b>	<b>Buildings and Land Improvements Less Than \$100,000</b>
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.

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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

\*\*The use of these codes are required only for federal fund sources.

**Revised: September 3, 2024**

**\*The use of codes designated with an asterisk is optional.**

**\*\*The use of these codes are required only for federal fund sources.**

# **COST CENTER COMPONENT**

## **SECTION - G**

**Revised: September 3, 2024**

**\*The use of codes designated with an asterisk is optional.**

# 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:

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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

# COST CENTER CODES

<b>NO COST CENTER REQUIRED</b>	0000
<b>NON-SCHOOL SITES (Special Population)</b>	0001
<b>SCHOOL SITES</b>	0002-5000
<b>VOCATIONAL CENTERS</b>	6000-6999
<b>COST CENTER POOLS</b>	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
<b>NON-REGULAR INSTRUCTIONAL</b>	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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

# 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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

		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.
<b>8300-8399</b>	<b>Operation &amp; Maintenance</b>	Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and good state of repair which are system wide in nature and cannot be feasibly charged to school site cost centers at the time the cost is incurred.
<b>8400-8499</b>	<b>Auxiliary Services</b>	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.
<b>8600-8699</b>	<b>General Administrative Services</b>	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.
<b>9000-9997</b>	<b>NON-REGULAR INSTRUCTIONAL</b>	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.
<b>9100-9199</b>	<b>Capital Outlay</b>	
<b>9200-9299</b>	<b>Debt Service</b>	
<b>9300-9399</b>	<b>Adult/Continuing Education</b>	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.
<b>9400-9499</b>	<b>Non-Public School</b>	

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

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

Revised: September 3, 2024

\*The use of codes designated with an asterisk is optional.

# 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:

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

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# FUND SOURCE CODES

NO FUND SOURCE CODE REQUIRED	0000	FUND TYPE
<b>STATE SOURCES (1000-2999)</b>		
Foundation Program		
Foundation Program Regular	1110	11
Foundation Program-Current Unit	1110	11
Foundation Program-Student Growth	1110	11
Foundation Special Appropriation	1111	11
Foundation Program – 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
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
Student Assessment	1261	11
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	1274	11
Gifted Education	1275	11
21 <sup>st</sup> Century After School Extended Day Program	1276	11
HIPPY	1277	11

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**\*The use of codes designated with an asterisk is optional.**

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
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
Charter School Supplemental (2023-378)	1763	11
Advancement and Technology Plus (2023-378)	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

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Nurse Salaries (2024-428)	1773	11
Summer Reading Camps (2024-428)	1774	11
Struggling Readers Beyond Grade 3 (2024-428)	1775	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 <sup>th</sup> 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)**

Other State Sources Default	2901	Call
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**FEDERAL SOURCES (3000-5999)**

<b>Individuals With Disabilities Education Act (3200-3299)</b>		12
IDEA-Part B	3210	
IDEA-Discretionary Grant	3211	
IDEA-SSIP Discretionary Grant	3212	
IDEA-High Cost Fund	3213	
IDEA Provision of Support	3215	

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\*The use of codes designated with an asterisk is optional.

Pre-School Part B-Ages 3-5	3220	
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	
<b>Vocational Education (3300-3399)</b>		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 <sup>st</sup> 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	
<b>Impact Aid (IASA, Title VIII) (3400-3499)</b>		
Impact Aid-PL 874-Regular	3410	11
Impact Aid-PL 874-Handicapped	3420	11
Impact Aid-PL 815	3430	14
<b>Vocational Rehabilitation Services (3500-3590)</b>		12
Vocational Rehabilitation Services	3510	
Vocational Rehabilitation Other	3590	
Workforce Investment Act Dept. of Labor	3595	12
<b>Adult Education (P.L. 100-297)(3600-3649)</b>		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	
<b>AEFLA–Adult Education Family &amp; Literacy Act (P.L. 105-220) (3650-3699)</b>		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	

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Adult Education Workforce Development	3670	
Adult Education – JOBS	3680	
<b>Education Of Homeless Children And Youth</b>	3710	12
<b>School to Work/Hippy</b>	3730	
<b>School to Career – Through ADECA</b>	3740	12
<b>Follow Through</b>	3760	12
<b>WIA - Summer Remediation</b>	3770	12
<b>WIA - Summer Work Experience</b>	3780	12
<b>FIRST Schools and Teachers</b>	3810	12
<b>FIRST Family School Partnership</b>	3820	12
<b>Early Warning Intervention Experimental Study</b>	3831	12
<b>Technology Education</b>	3850	12
<b>ACR – Distance Learning</b>	3851	12
<b>Delta Regional Authority</b>	3852	12
<b>Civil Rights</b>	3910	12
<b>Supporting Effective Educator Development</b>	3915	12
<b>(Seed) Program – 84.423</b>		
<b>LEAD</b>	3920	12
<b>Learn &amp; Serve Am (Sch Based-Corp for Nat Comm Serv)</b>	3930	12
<b>Class Size Reduction Initiative</b>	3940	12
<b>Title VIII, Part C Reading Excellence Act (LRIS)</b>	3950	12
<b>Title VIII, Part C Reading Excellence Act (TAS)</b>	3951	12
<b>Immediate Aid to Restart School Operations</b>	3970	12
<b>Emergency Impact Aid for Displaced Students</b>	3971	12
<b>Homeless from Hurricane Katrina Assistance</b>	3972	12
<b>Project Serv – Katrina Grant</b>	3973	12
<b>Goals 2000 - Educate America (4000-4009)</b>		
Goals-2000 - Title III	4001	12
AETC Mini Grant	4002	12
<b>No Child Left Behind Act of 2001</b>		
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

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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 <sup>st</sup> 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

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CRRSA – GEER II	4305	12
ARPA ESSER III – ARI Summer Reading	4306	12
GEER II – School Safety	4307	12
ESSER III LETRS	4308	12
<b>Elementary and Secondary Education Act (ESEA) (4010-4499)</b>		12
Law-Related Education	4350	
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	
<b>Improving America’s Schools Act (IASA) (4500-4999)</b>		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 <sup>st</sup> Century Community Learning Centers	4958	
Title X, Part J-Urban and Rural Education Assistance	4959	
		<b>FUND TYPE</b>
Title X, Park K-National Writing Project	4960	
Title X, Park L-Ext. Time for Learning/Longer Sch Yr	4961	
<b>USDA Programs (5000-5299)</b>		12
USDA-Food & Nutrition (5100-5199)		
<b>Food &amp; Nutrition Fund Source–Default</b>	5101	

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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-Child and Adult Care	5199		
<b>Food and Nutrition Wellness</b>		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		
<b>Health &amp; Human-Services (HHS) (5300-5399)</b>			
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
<b>Job Training Partnership Act (JTPA) (5400-5499)</b>			12
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		
<b>Department of Energy (DOE) (5500-5599)</b>			12
DOE-Conservation	5510		
DOE-Other	5590		
<b>Environmental Protection Agency (EPA) (5600-5699)</b>			11 or Call
EPA-Asbestos Abatement	5610		
EPA-Other	5690		
<b>U. S. Housing Authority (5700-5799)</b>			12
Housing Authority - Summer Feeding Program	5770		
Housing Authority - Other Programs	5790		
<b>Department Of Defense (DOD) (5900-5989)</b>			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*		
<b>Other Federal Sources (5990-5999)</b>			11 or 12
<b>Other Federal Sources - Default</b>	5991*		

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**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*

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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*	
<b>Other Local Government Revenue (6500-6599)</b>		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*	
<b>Tuition from Other School Systems and Agencies (6600-6659)</b>		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*	
<b>Other Revenue from Other School Systems (6660-6699)</b>		11 or designated fund
Transportation Charges	6660*	
Rental/Use Charges	6670*	
Reimbursement for Expenditures	6680*	
Other Revenues-LEAs	6690*	
<b>Food Service Income (6700-6799)</b>		12
<b>Local Food Service Fund Source - Default</b>	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*	
		<b>FUND TYPE</b>
<b>Earnings on Investments (6800-6899)</b>		Designated fund
Interest	6810*	
Dividends	6820*	
Gains & Losses on Sale of Investments	6830*	
Earnings on Investments in Real Property	6840*	
Income from 16 <sup>th</sup> Section Land	6850	
Other Earnings on Investments	6890*	
<b>Other Local Revenues (6900-6989)</b>		11 or designated fund
Rentals	6910*	
Charges for Services	6921*	
Tuition for Individuals	6922*	
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*	

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\*The use of codes designated with an asterisk is optional.

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*	
<b>Other Local Sources (6990-6999)</b>		
<b>Other Local Fund Sources - Default</b>	6991*	
<b>Local School Revenue Sources (7000-7999)</b>		
Local School Revenue - Public (7100-7499)		12
<b>Public Local School Fund Source - Default</b>	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
<b>Non-Public Local School Fund Source – Default</b>	7501	
Concessions	7510*	
Dues & Fees (Self-imposed)	7610*	
Fund Raiser	7710*	
Donations	7810*	
Accommodations	7850*	
Other	7910*	
<b>OTHER SOURCES (8000-8999)</b>		
<b>Other Sources Fund Source - Default</b>	8001	
<b>Intermediate Sources (8100-8899)</b>		
Intermediate Sources on Behalf of School System (8400-8499)		
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	
Local Sources for Payments on Behalf	8430*	Fund Receiving Benefits
Other Sources for Payments on Behalf	8440*	Fund Receiving Benefits
<b>Other Revenues (8900-8999)</b>		
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		

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\*The use of codes designated with an asterisk is optional.

Miscellaneous Revenues	8997	
Donated Food Loss	8998	
<b>OTHER FINANCING SOURCES (9000-9997)</b>		
<b>Indirect Cost</b>	9010*	11
<b>Proceeds Of General Long-Term Liabilities (9100-9199)</b>		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*	
<b>Sales &amp; Disposition Of Fixed Assets (9300-9399)</b>		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*	
<b>Other Financing Sources (9900-9997)</b>		
Refunds on Prior Year Expenditures	9910*	Original expense fund or 11

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\*The use of codes designated with an asterisk is optional.

# 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).

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\*The use of codes designated with an asterisk is optional.

**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:

<b>Current Year Appropriations</b>	0
<b>LEA Carryover Appropriations</b>	1
<b>July - September (Federal) Appropriations</b>	2
<b>Prior Year State Appropriation Encumbrances</b>	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:

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

# PROGRAM CODES

<b>NO PROGRAM CODE REQUIRED</b>	0000
<b>INSTRUCTIONAL PROGRAM CODES (1000-7999)</b>	
<b>REGULAR EDUCATION PROGRAMS (1000-1999)</b>	
Kindergarten Program	1100
Elementary Program-Grades 1-6	1200
<b>GRADE LEVELS (OPTIONAL)</b>	
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
<b>SUBJECT AREAS (OPTIONAL)</b>	
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
<b>SPECIAL EDUCATION PROGRAMS (2000-2999)</b>	
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
<b>VOCATIONAL/TECHNICAL EDUCATION PROGRAMS (3000-3999)</b>	
Career Guidance & Counseling	3500
Administration	3600
Consumer and Homemaking	3700
Other Vocational Programs	3800
<b>NON REGULAR DAY SCH INSTRUCTIONAL PROGRAMS (4000-5999)</b>	
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:

<b>NO SPECIAL USE CODE NECESSARY</b>	0000
<b>STATE DEPARTMENT OF EDUCATION USE</b>	0001-0099
Classroom Instructional Support	0001-0019
Matching	0020-0049
State Special Use	0050-0099
<b>LOCAL SCHOOL SYSTEM USE</b>	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

<b>NO SPECIAL USE CODE NECESSARY</b>	0000
<b>STATE DEPARTMENT OF EDUCATION USE</b>	0001-0099
<b>Classroom Instructional Support</b>	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
<b>Matching</b>	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
<b>Other State Special Use</b>	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 <sup>st</sup> Century Academics in Action	0072
Immigrant	0073
Fresh Fruits Vegetable Program	0074
1003 (g) Technology	0075
1003 (g) ARI – PAL	0076
1003 (g) Middle School	0077
1003 (g) Positive Behavior Support	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

**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.

**NOTE:** The following additional grouping of special use codes is not required but is being recommended to assist in any future conversions or mass changes that can be performed by your software provider.

- 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.

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