

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
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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

0152	Deferred Charges	Expenditures/expenses that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet pending amortization or other disposition. These costs include those incurred in connection with the issuance of debt, e.g. bond issuance, underwriting and legal fees.
0153	Deferred Compensation Plan Assets	The assets and related earnings held for participants in IRS Section 457 deferred compensation plans. (Agency funds only)
0159	Other Assets	Any other asset that cannot be recorded in the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0170-0189	FIXED ASSETS	
0171	Land	Land purchased or otherwise acquired by the school system. This account includes costs incurred in preparing land for use and acquisition costs.
0172	Land Improvements	Permanent improvements other than buildings that add value to land, e.g. fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges.
0173	Buildings	Permanent structures purchased or otherwise acquired by the school system.
0174	Building Improvements	Permanent improvements that add value to buildings.
0175	Furniture & Equipment	Tangible personal property of a more or less permanent nature.
0176	Vehicles	Automotive equipment requiring a vehicle license tag which is used in carrying out operations. (Examples: trucks, cars, buses, etc.)
0177	Construction in Progress	The cost of construction undertaken but not yet completed. Upon completion this cost should be moved to the appropriate code. e.g. Buildings or Building Improvements.
0178	Assets Under Capital Leases	Assets purchased under an installment purchase agreement or contract. Assets are recorded at the amount equal to the present value of the minimum lease payments at the inception of a capital lease; however, the amount recorded cannot exceed the fair value of the leased property.

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*The use of codes designated

LIABILITY CODES

SECTION - E-1-b

LIABILITY CODES

Salaries & Employee Benefits Payable (0210-0219)	
Salaries and Wages Payable	0211
Health Insurance Benefits Payable	0212
Retirement Benefits Payable	0213
Social Security Benefits Payable	0214
State Unemployment Compensation Payable	0215
Medicare Benefits Payable	0216
Compensated Absences Payable (Current Portion)	0217
Other Employee Benefits Payable	0219
Payroll Withholdings & Deductions Payable (0220-0249)	
Federal Withholding Taxes	0221
Social Security Withholding Taxes	0222
State Income Withholding Taxes	0223
Retirement Withholdings	0224
Health Insurance Deductions	0225
Life Insurance Deductions	0226
Professional Dues Deductions	0227
Credit Union Deductions	0228
Annuity Deductions	0229
Miscellaneous Deductions	0230
Medicare Withholding Taxes	0232
AEA Payroll Deductions	0234
Other Payroll Withholdings/Deductions	0249
Claims Payable (0250-0259)	
Accounts Payable	0251
Interest Payable	0252
Contracts Payable	0253
Online Transaction Fee Payable	0254
Other Claims Payable	0259
Other Payables (0260-0269)	
Interfund Payable	0261
Intergovernmental Payable	0262
Loans Payable	0263
Notes Payable	0264
Bonds Payable (Current)	0265
Judgments Payable	0266
Other Payable	0269
Other Liabilities (0270-0289)	
Deferred Revenue	0271
Deferred Compensation Obligations	0272
Other Liabilities	0289
Long-Term Liabilities (0290-0299)	
Bonds and Warrants Payable	0291
Warrant Anticipation Notes	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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DEFINITIONS OF LIABILITY CODES

0210-0219	SALARIES & EMPLOYEE BENEFITS PAYABLE
0211	Salaries & Wages Payable Salaries and wages earned but not paid that are to be liquidated with current available financial resources.
0212	Health Insurance Benefits Payable Matching health insurance benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
0213	Retirement Benefits Payable Matching retirement benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
0214	Social Security Benefits Payable Matching social security benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
0215	State Unemployment Compensation Benefits Payable State unemployment compensation expenses payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
0216	Medicare Benefits Payable Matching Medicare benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
0217	Compensated Absences Payable (Current Portion) Expenses payable for the amount of compensated leave to be liquidated with current available financial resources.
0219	Other Employee Benefits Payable Any other employee benefit expenses payable to be liquidated with current available financial resources. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0220-0249	PAYROLL WITHHOLDINGS & DEDUCTIONS PAYABLE
0221	Federal Withholding Taxes The amount of federal income tax withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.
0222	Social Security Withholding Taxes The amount of social security taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.

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0223	<p>State Income Withholding Taxes The amount of state income tax withheld from employees' payroll checks that is payable to the State of Alabama.</p>
0224	<p>Retirement Withholdings The amount of state retirement withheld from employees' payroll checks that is payable to the Retirement Systems of Alabama.</p>
0225	<p>Health Insurance Deductions The amount of health insurance premiums deducted from employees' payroll checks that is payable.</p>
0226	<p>Life Insurance Deductions The amount of life insurance premiums deducted from employees' payroll checks that is payable.</p>
0227	<p>Professional Dues Deductions The amount of professional dues deducted from employees' payroll checks that is payable.</p>
0228	<p>Credit Union Deductions The amount deducted for credit unions from employees' payroll checks that is payable.</p>
0229	<p>Annuity Deductions The amount deducted for tax sheltered and non sheltered annuities from employees' payroll checks that is payable.</p>
0230	<p>Miscellaneous Deductions The amount deducted for miscellaneous reasons from employees' payroll checks that is payable. It is recommended that garnishments, tax levies, child care and other ordered withholdings be recorded in this classification.</p>
0232	<p>Medicare Withholding Taxes The amount of Medicare taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.</p>
0234	<p>AEA Payroll Deductions The amount deducted for insurance from employees' payroll checks that is payable to the Alabama Education Association.</p>
0249	<p>Other Payroll Withholding/Deductions The amount deducted from employees' payroll checks that is payable that cannot be recorded in the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.</p>
0250-0259	<p>CLAIMS PAYABLE Amounts owed by the school system for goods and services received that are to be liquidated with current resources.</p>
0251	<p>Accounts Payable A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by the school system.</p>

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0252	Interest Payable Current amounts owed and(or) accrued by the school system for interest expense on loans, notes, bonds and any other obligations requiring interest payments.
0253	Contracts Payable The amounts of payments due on contracts for goods or services furnished to the school system.
0259	Other Claims Payable Amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0260-0269	OTHER PAYABLES
0261	Interfund Payable Amounts owed (other than charges for goods and services) to another fund in the school system and that are to be paid within the fiscal year. All Interfund Payable accounts should be reconciled before year-end.
0262	Intergovernmental Payable Amounts owed by the school system to another governmental agency. Use this account to record amounts owed to State, Federal and Local governmental units.
0263	Loans Payable Amounts of obligations borrowed for short periods of time by the school system.
0264	Notes Payable The face value of the notes owed should be recorded in this account, which is reflected on an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to bearer or to the order of a person designated therein.
0265	Bonds Payable (Current) Amounts of bonds, which have reached or passed their maturity date and are due within one year.
0266	Judgments Payable Amounts owed by the school system as a result of administrative or court decisions.
0269	Other Payable Other payable amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0270-0289	OTHER LIABILITIES
0271	Deferred Revenue A liability account which represents revenues collected before they become due or available for use. Use this account to record the receipt of a revenue that is to be recorded and made available for use during a future fiscal period.

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0272	Deferred Compensation Obligations The amounts owed to employees who have deferred income and related earnings under an IRS Section 457 deferred compensation plans. (Agency funds only)
0289	Other Liabilities Other amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
0290-0299	LONG-TERM LIABILITIES
0291	Bonds and Warrants Payable The amount of bonds and(or) warrants which have not reached or passed their maturity date and which are not due within one year.
0292	Warrant Anticipation Notes The face value of notes issued by the school system in anticipation of sale of warrants to liquidate such notes.
0293	Obligations Under Capital Leases Amounts remaining to be paid on capital lease purchase agreements. The initial amount equals the present value of the minimum lease payments at the inception of a capital lease; however, the amount recorded cannot exceed the fair value of the leased property.
0294	Obligations Under Operating Lease Agreements A governmental lessee rental expenditure arising from an operating lease with scheduled rent increases that will not be liquidated with current expendable financial resources.
0295	Compensated Absences Amounts owed to employees for accrued leave that is expected to result in paid time off or cash payments at termination or retirement that are required to be recorded as a liability by the Governmental Accounting Standards Board.
0297	Unamortized Premiums on Bonds The excess of the price paid for bonds over their face value (excluding accrued interest) which remains to be amortized over the remaining life of such bonds.
0298	Unamortized Discounts on Bonds (Debit Account) The amount by which the face value of bonds exceed the price paid for the bond which remains to be amortized over the remaining life of such bonds.
0299	Other Long-Term Liabilities Other long-term liability amounts owed by the school system that cannot be recorded in any of the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.

FUND EQUITY CODES

SECTION - E-1-C

FUND EQUITY CODES

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

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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.

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REVENUE ACCOUNT CODES

SECTION - E-2

REVENUE ACCOUNT CODES

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

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

REVENUE / FUND TYPE CODING

STATE SOURCES (1000-2999)	FUND TYPE	
Education Trust Fund (1100-1999)		
Foundation Program		
Foundation Program - Regular	1110	11
Foundation Special Appropriation	1111	11
Foundation Program - Current Units	1120	11
Foundation Program Supplemental Fund	1130	11
SDE Appropriations		
Additional Teacher Units	1210	11
School Nurses Program	1220	11
Technology Coordinator	1221	11
Career Tech O & M	1222	11
Alabama Reading Initiative	1230	11
SDE One Time At-Risk Grant	1231	11
High School Graduation Exam Remediation	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
Fine Arts Initiative	1260	11
Governor's Private Eyes Education Program	1270	11 or 14
Principal Leadership Program	1274	11
Gifted Education	1275	11
21 st Century After School Extended Day Program	1276	11
HIPPY	1277	11
School Bus Seat Belt Pilot	1278	11
Teacher Mentoring Program	1279	11
Career Tech Initiative	1280	11
Teach Alabama and 21 st Century Classroom	1281	11
High Schools That Work	1282	11
Technology Centers That Work	1283	11
Career Tech Initiative – Career Coaches Program	1284	11
Advanced Placement – State	1285	11
Transportation		
Transportation - Operations	1310	11
Transportation - Fleet Renewal	1320	13 or 14
At Risk	1410	11
School Improvement Reward Funds	1411	11
AAA Failing School 20% COA	1412	11
Special Schools for Special Education	1510	11
Preschool	1520	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

Revised: August 26, 2015

*The use of codes designated

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
Legislative Special Appropriations	1760	Call
State Contracts	1810	11
Alabama Middle School Initiative	1815	11
Other State Appropriations (2000-2899)		
Public School Fund-Hold Harmless	2110	11
Public School Fund-Capital Outlay	2120	13 or 14
Public School Fund-Interest	2130	11
State Paid on Behalf – Act 2007-415	2201	14
Direct Payment to LEA – Act 2007-415 – Incentive	2202	14
State Paid on Behalf – Act 2007 – 415 – Blackbelt	2203	14
State Paid on Behalf or Direct – Act 2007- 415 – Catastrophic	2204	14
State Paid on Behalf – Act 2007 – 415 – Technology	2205	14
State Paid on Behalf – Act 2007 – 415 – Interest	2206	14
PSCA-State Paid on Behalf of LEA	2210	11 or 14
PSCA-State Paid on Behalf of LEA-Act 98-373-ADM	2211	14
PSCA-State Paid on Behalf of LEA-Act 98-373-Career/Tech	2212	14
PSCA-State Paid on Behalf of LEA-Act 98-373-Emergency	2213	14
PSCA-State Paid on Behalf of LEA-Private Eyes Ed. Program	2214	11 or 14
		FUND TYPE
PSCA-Act 2001-668-Proration Bond Issue	2215	11, 13 or 14
PSCA-Direct Payment to LEA	2220	11 or 14
PSCA-Direct Payment to LEA-Act 98-373-Fleet Renewal	2221	11,13 or 14
PSCA-Direct Payment to LEA-Act 98-373-OCE	2222	11
PSCA Direct Payment to LEA-Act 98-373-SW AL School for Deaf and Blind	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 th Section Land Funds	2254	11
Act 2010 – 720 Fleet Renewal	2255	13 or 14
Act 2012 – 562 Fleet Renewal	2256	13 or 14
Act 2012 – 562 BRAC	2257	13 or 14
Educator Effectiveness Pilot	2258	11
Penny Trust Fund Disease Prevention	2259	11
Other State Revenues (2901-2999)		
State Sources Default	2901	Call
FEDERAL SOURCES (3000-5999)		
Individuals With Disabilities Education Act (3200-3299)		12
IDEA-Part B	3210	
IDEA-Discretionary Grant	3211	

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IDEA-SSIP Discretionary Grant	3212	
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	
Vocational Education (3300-3399)		12
Basic Grant	3310	
Basic Grant, Sex Equity	3311	
Basic Grant Single Parent/Displaced Homemakers	3312	
Career Academy/Career Magnet	3313	
Basic Grant Non-Traditional Occupations	3314	
High Schools That Work	3315	
Technology Centers That Work	3316	
Program Improvement	3317	
Career/Technical Education Model Program	3318	
Teach Alabama and 21 st Century Classroom	3319	
Consumer and Homemaking Education	3320	
CT Program of the Year	3321	
CT Aerospace Career Themed Academy	3322	
CT Hospitality and Tourism Program	3323	
CT Model Middle School	3324	
Technical Preparation Education	3330	
Technical Preparation – Model Program	3331	
College Access Challenge Grant	3335	
Cooperative Demonstration Program	3340	
Bilingual Vocational Training	3350	
Integration of Vocational and Academic Learning	3360	
Other Vocational	3390	
Impact Aid (IASA, Title VIII) (3400-3499)		
Impact Aid-PL 874-Regular	3410	11
Impact Aid-PL 874-Handicapped	3420	11
Impact Aid-PL 815	3430	14
Vocational Rehabilitation Services (3500-3599)		12
Vocational Rehabilitation Services	3510	
Vocational Rehabilitation Other	3590	
Workforce Investment Act Dept. of Labor	3595	12
Adult Education (Act - P.L. 100-297) (3600-3649)		12
Adult Education Basic Grant - Regular	3610	
Adult Education Basic Grant - Gateway	3611	
Adult Education Basic Grant - Special Project	3612	
Adult Education - Workplace	3613	
Adult Education - Homeless	3614	
Adult Education - DOC Transition Grant	3615	
AEFLA – Adult Education Family & Literacy Act (P. L. 105-220) (3650-3699)		12
Adult Education – Basic Grant – Regular	3650	
Adult Education - Instructional Technology	3651	
Adult Education - Full-Time Teachers	3652	
Adult Education - Model Program	3653	
Adult Education - One-Stop Career Center	3654	
Adult Education - Institutionalized Student Grant	3655	
Adult Education - English Literacy/Civics Grant	3656	
Adult Education – Basic Grant – State Leadership	3660	
Adult Education – Workforce Development	3670	
Adult Education – JOBS	3680	

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Education Of Homeless Children And Youth	3710	12
School to Work/Hippy	3730	12
School to Career – Through ADECA	3740	12
Follow Through	3760	12
WIA - Summer Remediation	3770	12
WIA - Summer Work Experience	3780	12
FIRST Schools and Teachers	3810	12
FIRST Family School Partnership	3820	12
SSA - Disability Determination	3830	11
Early Warning Intervention Experimental Study	3831	12
Technology Education	3850	12
ACR – Distance Learning	3851	12
Delta Regional Authority	3852	12
Civil Rights	3910	12
LEAD	3920	12
Learn & Serve America		
(School Based - Corp for Nat Comm Serv)	3930	12
Class Size Reduction Initiative	3940	12
Title VIII, Part C Reading Excellence Act	3950	12
Immediate Aid to Restart School Operations	3970	12
Emergency Impact Aid for Displaced Students	3971	12
Homeless from Hurricane Katrina Assistance	3972	12
Project Serv – Katrina Grant	3973	12
Goals 2000 - Educate America (4000-4009)		
Goals-2000 - Title III	4001	12
AETC Mini Grant	4002	12
No Child Left Behind Act of 2001		
Title I, Part A	4110	12
Title I, Part B, Subsection 1 – Reading First	4111	12
Title I, Part B, Subsection 2 – Early Reading First	4112	12
Title I, Part B, Subsection 3 – Even Start	4113	12
Title I, Part B, Subsection 4 – Literacy Thru Library	4114	12
Title I, Part C – Migrant Education	4115	12
Title I, Part D – Neglected and Delinquent	4116	12
Title I, Part F – Comprehensive School Reform	4117	12
Title I, Part H – School Dropout Prevention	4118	12
Title I, Part G – Advanced Placement	4119	12
Title I, Part A – School Improvement	4120	12
Title I, Part A – School Improvement Reward	4121	12
Title I, Part A – School Improvement - 1003(g)	4122	12
Title I, Part G – Advanced Placement Incentive	4123	12
Title II, Part A – Teacher and Principal Training	4130	12
Title II, Part B – Mathematics and Science Partnerships	4131	12
Title II, Part C Subpart 1 – Troops-to-Teachers	4132	12
Title II, Part C Subpart 2 – Transition-to-Teaching	4133	12
Title II, Part C subpart 3 – National Writing Project	4134	12
Title II, Part C Subpart 4 – Traditional American History	4135	12
Title II, Part D – Enhancing Educ Through Tech (Formula)	4136	12
Title II, Part D – Enhancing Educ Through Tech (Competitive)	4137	12
Title II, Part A – Principal Mentoring	4138	12
Title II, Part A – AL Leadership Academy Fellows	4139	12
		FUND TYPE
Title III – English Lang. Acq., Lang. Enhance. & Acad.	4150	12
Title III – Unaccompanied Children	4151	12
Title IV, Part A – Safe and Drug-Free Schools & Comm. (SDE)	4160	12
Title IV, Part B – 21 st Century Comm. Learning Centers	4161	12
Title IV, Part A – Safe and Drug-Free Schools & Comm. (GOV)	4162	12

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*The use of codes designated

Title IV, Part A, Subpart 2 – Community Service	4163	12
Title IV, Part A, Subpart 2 – School Safety Planning	4164	12
Title V, Part A – Innovative Programs	4170	12
Title V, Part B – Public Charter Schools	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 VI, Part B – Rural and Low Income School Program	4180	12
Title VII, Part A – Indian Education	4185	12
Title VIII – Impact Aid	4190	12
Title X – 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
Elementary and Secondary Education Act (ESEA) (4010-4499)		12
Law-Related Education	4350	
Magnet School Assistance (IASA, Title V, Part A) FY 98-99)	4380	
School Dropout Assistance (IASA, Title V, Part C) (FY 98-99)	4410	
Woman’s Educational Equity (IASA, Title V, Part B) (FY 98-99)	4420	
National Diffusion Network	4450	
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	

Revised: August 26, 2015

*The use of codes designated

Title IV-Safe and Drug Free Schools - Sec 4114 (GOV)	4802
Title V, Part A Magnet School Assistance	4850
Title V, Part B Women's Educational Equity	4851
Title V, Part C School Dropout Assistance	4852
Title VII, Part B-Foreign Language Assistance	4900
Title VII, Part A - Bilingual Education	4901
Title VII, Part C – Emergency Immigrant Education	4902
Title IX, Part A - Subpart 1 – Indian Education Formula	4925
Title X, Part A - Fund for Improvement of Education	4950
Title X, Part B - Gifted and Talented	4951
Title X, Part C – Public Charter Schools	4952
Title X, Part D – Arts in Education	4953
Title X, Part E – Inexpensive Book Distribution Program	4954
Title X, Part F – Civic Education	4955
Title X, Part G – Ellender Fellowship Program	4956
Title X, Part H – DeLugo Territorial Education Improvement	4957
Title X, Part I – 21 st Century Community Learning Centers	4958
Title X, Part J – Urban and Rural Education Assistance	4959
Title X, Part K – National Writing Project	4960
Title X, Part L – Extended Time for Learning/Longer School Year	4961

		FUND TYPE
USDA Programs (5000-5299)		12
USDA-Food & Nutrition (5100-5199)		
USDA-School Lunch Program-Section 11	5110	
USDA-School Lunch Program-Section 4	5120	
USDA-After School Snack Program	5125	
USDA-School Breakfast Program	5130	
USDA-Severe Need Breakfast Program	5135	
USDA-School Breakfast Program-Start Up Grants	5140	
USDA-Food Donation Program	5160	
USDA-Donated Foods Rebates / SAE	5161	
USDA-Summer Food Service Program	5170	
USDA-NET Program	5180	
USDA Wellness-Wellness	5191	
USDA-Fresh Fruits and Vegetable Program (FFVP)	5192	
USDA-Healthier US School Challenge	5193	
USDA-NSLP Equipment Assistance	5194	
USDA-Meal Pattern Grant	5195	
USDA-Child and Adult Care	5199	
Other USDA Programs (5200-5299)		12
Distance Learning and Telemedicine	5210	
Rural Utilities Service	5211	
Forest Service Grants (Through State)	5280	
Forest Service Grants (Through County)	5290	
Health & Human-Services (HHS) (5300-5399)		
HHS-Disability Determination	5310	11
HHS-Head Start	5320	12
HHS-Dependent Care	5330	12
HHS-Rural Health Outreach	5340	12
HHS-Child Development	5350	12
HHS-JOBS/Adult Education	5360	12
Job Training Partnership Act (JTPA) (5400-5499)		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	

Revised: August 26, 2015

*The use of codes designated

U.S. Dept of Labor – Job Corps Center	5414	
Department of Energy (DOE) (5500-5599)		12
DOE-Conservation	5510	
DOE-Other	5590	
Environmental Protection Agency (EPA) (5600-5699)		11 or Call
EPA-Asbestos Abatement	5610	
EPA-Other	5690	
U. S. Housing Authority (5700-5799)		12
Housing Authority - Summer Feeding Program	5770	
Housing Authority - Other Programs	5790	
Department Of Defense (DOD) (5900-5989)		11 or Call
DOD-Army ROTC	5910	
DOD-Air Force ROTC	5920	
DOD-Navy ROTC	5930	
DOD-Marine ROTC	5940	
DOD-Troops to Teachers	5950	
DOD-Impact Aid	5980	
Other Federal (5990-5999)		12
Other Federal Revenue	5990	
LOCAL SOURCES (6000-7999)		
County Tax Revenues (6010-6199)		11 or designated fund
County Regular Ad Valorem_____Mills	6010	
County Reappraisal Ad Valorem Under Amend 373	6012	
County Regular Ad Valorem Under Amend 3, Sect 1	6015	
County Reappraisal Ad Valorem_____Mills	6020	
County Regular Ad Valorem Under CA 202	6021	
County Special Ad Valorem_____Mills	6030	
County Special Ad Valorem Auth prior to 1901	6031	
County Special Ad Valorem Taxes	6032	
County Special Ad Valorem Taxes	6034	
County Special Ad Valorem Taxes	6036	
County Special Ad Valorem Taxes	6038	
County General Ad Valorem Auth prior to 1901	6050	
County General Ad Valorem Auth prior to 1901	6051	
County General Ad Valorem Under Section 215	6052	
County General Ad Valorem Under Amend 208	6054	
County General Ad Valorem Under Amend 425/555	6060	
Other General County Ad Valorem Tax	6070	
Other General County Ad Valorem Tax	6072	
Other General County Ad Valorem Tax	6074	
Other General County Ad Valorem Tax	6076	
Other County Ad Valorem Taxes	6090	
Business Privilege Tax	6095	
County Sales Tax____%	6110	
County 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	

Revised: August 26, 2015

*The use of codes designated

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 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	
Pari-mutuel Betting	6530	
TVA In Lieu of Taxes	6540	
Revenue in Lieu of Taxes	6550	
Other Local Government Taxes	6590	
Tuition from Other School Systems and Agencies (6600-6659)		11 or designated fund
Tuition From Alabama LEAs-Regular Education	6610	
Tuition From Alabama LEAs-Special Education	6620	
Tuition From Alabama LEAs-Vocational Education	6630	
Tuition From Alabama LEAs-Other Programs	6640	
Tuition From Other Agencies	6650	
Other Revenue from Other School Systems (6660-6699)		11 or designated fund
Transportation Charges	6660	
Rental/Use Charges	6670	
Reimbursement for Expenditures	6680	
Other Revenues-LEAs	6690	
Food Service Income (6700-6799)		12
Daily Sales - Lunch	6710	
Daily Sales - Breakfast	6720	
Daily Sales - A la carte	6730	
Daily Sales - Other	6740	
Special Functions	6750	
Summer Feeding - Contracted/Vendor Income	6760	
Other Food Service Income	6790	
Earnings on Investments (6800-6899)		Designated fund
Interest	6810	
Dividends	6820	
Gains & Losses on Sale of Investments	6830	
Earnings on Investments in Real Property	6840	
Income from 16 th Section Land	6850	
Other Earnings on Investments	6890	
Other Local Revenue (6900-6999)		11 or designated fund
Rentals	6910	
Charges for Services	6921	

Revised: August 26, 2015

*The use of codes designated

Tuition for Individuals	6922	
Fees	6930	
		FUND TYPE
Fines & Penalties	6931	
Textbook Fines	6932	
Sale of Textbooks	6933	
Contributions from Private Sources	6940	
Receipts from Local Trust Funds	6950	
Unrestricted Local Grant	6960	
Medicaid Administrative Outreach Program	6965	
Restricted Local Grant	6970	
Sale of Scrap Materials	6980	
Sale of Recyclables	6981	
Sale of Renewable Natural Resources	6982	
Other Local Sources	6990	
Local School Revenue Sources (7000-7999)		
Local School Revenue - Public		12
Admissions	7110	
Appropriations	7140	
Concessions	7180	
Commissions	7220	
Dues & Fees (Required)	7260	
Fines & Penalties	7300	
Fund Raiser	7340	
Grants	7380	
Sales	7420	
Donations	7430	
Accommodations	7440	
Other	7490	
Local School Revenue - Non Public (7500-7999)		32
Concessions	7510	
Dues & Fees (Self-imposed)	7610	
Fund Raiser	7710	
Donations	7810	
Accommodations	7850	
Other	7910	
OTHER SOURCES (8000-8999)		
Intermediate Sources (8100-8899)		
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
Other Revenues (8900-8999)		
Legal Judgments	8920	Call
Reimbursement of Loss of Tax Revenue – BP	8925	
Grant from Non Profit Organization, FY 2012	8980	
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	

Revised: August 26, 2015

*The use of codes designated

Non-funded Route Transportation	
Mileage Charges	8996
Other Transportation Mileage Charges and	
Miscellaneous Revenues	8997
Donated Food Loss	8998

OTHER FINANCING SOURCES (9000-9997)

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

Revised: August 26, 2015

*The use of codes designated

FUNCTIONS OF EXPENDITURE ACCOUNT CODES

SECTION - E-3

FUNCTION OF EXPENDITURE ACCOUNT CODES

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

INSTRUCTIONAL SERVICES (1000-1999)

Instruction	1100
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INSTRUCTIONAL SUPPORT SERVICES (2000-2999)

Student Support Services (2100-2199)

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

Instructional Staff Support Services (2200-2299)

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

School Administrative Services (2300-2399)

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

OPERATION & MAINTENANCE SERVICES (3000-3999)

Security Services	3100
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Building Services	3200
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Grounds Services	3300
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Equipment Services	3400
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Vehicle Services	3500
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Other Operations & Maintenance Services	3900
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Revised: August 26, 2015

*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)

General Central Office Services	6510
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Revised: August 26, 2015

*The use of codes designated with an asterisk is optional

Central Office Communication Services	6520
Central Office Technology Services	6540
Central Office Printing & Duplicating Services	6550
Other Central Office Services	6590
Other General & Central Support Services (6900-6999)	
Other General & Central Support Services	6910
CAPITAL OUTLAY - REAL PROPERTY (7000-7999)	
Site Acquisition and Improvements	7100
Building Acquisition and Improvements	7200
Other Capital Outlay - Real Property	7900
DEBT SERVICE - LONG TERM (8000-8999)	
Bonds and Warrants	8100
Notes	8200
Lease Purchase Agreements	8300
Other Debt Services - Long-Term	8900
OTHER EXPENDITURES (9000-9899)	
Adult/Continuing Education (9100)	
Adult Education	9110
Community Education	9120
Extended Day/Dependent Care	9130
Preschool	9140
DOC Transition Grant	9150
Other Adult/Continuing Education Programs	9190
Non-Public School Programs	9200
Community Services (9300)	
Community Recreation	9310
Civic Services	9320
Custody and Child Care Services	9330
Summer Feeding Services	9340
Other Community Services	9390
Payments Made on Behalf of Other Schools	9700
Other Expenditures	9800
OTHER FUND USES (9900-9999)	
Interfund Operating Transfers Out	9910

Revised: August 26, 2015

*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. |

Revised: August 26, 2015

*The use of codes designated with an asterisk is optional

- 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.

Revised: August 26, 2015

*The use of codes designated with an asterisk is optional

3100	Security Services Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools. Include the cost of security salaries, benefits, purchased services, materials & supplies, equipment and other costs related to security services and systems.
3200	Building Services Activities concerned with operating and keeping the physical plant clean and ready for daily use. Include the cost of maintenance and custodial salaries, benefits, purchased services, utilities, maintenance and janitorial materials & supplies, equipment and other costs related to operating the physical plants of the school system.
3300	Grounds Services Activities concerned with keeping the school-owned sites clean and ready for daily use. Include the cost of site maintenance salaries, benefits, purchased services, materials & supplies, equipment and other costs related to grounds services.
3400	Equipment Services Activities concerned with keeping the equipment in effective working condition and state of repair. Include the cost of maintenance salaries, benefits, purchased services, materials & supplies, equipment and other costs which have the primary function of maintaining non-instructional equipment such as computers, machinery and other complex mechanical devices. NOTE: Only the purchase of equipment used to maintain other equipment should be included in this function.
3500	Vehicle Services Activities concerned with keeping the vehicles, other than student transportation vehicles, in effective working condition and state of repair. Include the cost of vehicle maintenance and service salaries, benefits, purchased services, materials & supplies, equipment and other costs related to maintenance and upkeep of vehicles owned by the school system. NOTE: Student transportation vehicle maintenance should be recorded using 4170 - Transportation Vehicle Maintenance Services.
3900	Other Operation & Maintenance Services Activities concerned with other operation and maintenance services that can not be classified in the above functions.
4000-4999	AUXILIARY SERVICES Those activities or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food service operations.
4110-4199	Student Transportation Services Activities concerned with conveying students to and from and between schools.
4110	Transportation Administrative Services Activities pertaining to directing and managing student transportation services.
4120	Regular Transportation Activities concerned with conveying regular students to and from and between schools.
4121	Natural Disaster Transportation Temporary activities involved on conveying children to another school because their zoned school was destroyed by hurricane, flood or other natural disaster.

Revised: August 26, 2015

*The use of codes designated with an asterisk is optional

- 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.

Revised: August 26, 2015

*The use of codes designated with an asterisk is optional

- 4189 Homeless Transportation
Activities concerned with conveying students who are classified as homeless.
- 4190 Other Transportation Services
Student transportation activities that cannot be classified in the above.

4210-4299 Food Services

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

6110-6910 GENERAL ADMINISTRATIVE SERVICES

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

6110-6190 Board of Education Services

- 6110 General Board of Education Services
Activities concerned with establishing policy and approving recommendations from the superintendent for the general operation of the school system.
- 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,

Revised: August 26, 2015

*The use of codes designated with an asterisk is optional

payroll, and other business activities not specified in the following functions.

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

6410-6490 System-Wide Support Services

- 6410 Information Services
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.
- 6420 Data Processing Services
Activities concerned with preparing data for storage, storing data, and retrieving the data for reproduction as information for management and reporting purposes.
- 6430 Staff Services
Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training for support staff (See 2215 - Instructional Staff Development for instructional staff training), health services, and human resources.
- 6450 Printing, Publishing & Duplicating Services
Activities concerned with printing, publishing, and duplicating publications and materials for the entire school system. NOTE: For Central Office printing see function 6550 - Printing, Publishing & Duplicating Services
- 6490 Other Central Support Services
Other central support services that can not be classified under the preceding functions.

6500-6599 Central Office Services

- 6510 General Central Office Services
Activities concerned with providing services that cannot be charged to a specific function in the central office. Examples are costs related to the receptionist and other central office support functions not specifically assigned to a particular area.
- 6520 Communication Services
Activities concerned with communication services that will not be charged to a specific area or central office function. Examples are telephone, fax services, postage and other related items and services.
- 6540 Technology/Data Processing Service
Activities concerned with technology services not charged to a specific area but used by the entire central office. Examples are computer hardware/software and other related cost of these services.

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*The use of codes designated with an asterisk is optional

- 6550 Printing, Publishing & Duplicating Services
 Activities concerned with printing, publishing, and duplicating publications and materials for the central office. NOTE: For system-wide printing see function 6450 - Printing, Publishing & Duplicating Services
- 6590 Other Central Office Services
 Other central office activities that cannot be classified under the preceding functions.

6910 Other General & Central Support Services

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

7100-7900 CAPITAL OUTLAY - REAL PROPERTY

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

7100 Site Acquisition and Improvements

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

7200 Building Acquisition and Improvements

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

7900 Other Capital Outlay - Real Property

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

8100-8900 DEBT SERVICES - LONG-TERM

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

8100 Bonds and Warrants

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

8200 Notes

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

8300 Lease Purchase Agreements

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

8900 Other Debt Services - Long-Term

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

9100-9800 OTHER EXPENDITURES

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

9100-9190 Adult/Continuing Education

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

- 9110 Adult Education
Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults.
- 9120 Community Education
Activities that develop knowledge and skills to meet immediate and long range educational objectives of students outside the kindergarten through twelfth (12) grade school programs.
- 9130 Extended Day
Activities before or after normal school hours that develop knowledge and skills to meet immediate and long range educational objectives of students outside the kindergarten through twelfth (12) grade programs.
- 9140 Preschool
Activities that develop knowledge and skills to meet immediate and long range educational objectives of preschool students outside the kindergarten through twelfth (12) grade programs.
- 9150 DOC Transition Grant
Activities pertaining to transitional training for youth offenders who have completed or are completing GED programs which include job placement & mentoring programs.
- 9190 Other Adult/Continuing Education Programs
Other activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults and students outside the kindergarten through twelfth (12) grade school programs that cannot be classified in the above functions.

9200 Non-Public School Programs

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

9310-9390 Community Services

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

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

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Other activities which are not directly related to providing educational services in a school system for some segment of the community that can not be classified in the above functions.

9700 Payments Made on Behalf of Other Schools

9800 Other Expenditures

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

9910-9990 Other Fund Uses

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

9910 Interfund Operating Transfers Out

Transactions which withdraw money from one fund source and place it into another without recourse.

9990 Other Fund Uses

Other outlays of funds that are not classified as expenditures, but still require budgetary or accounting control that is not an Interfund Operating Transfer Out.

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*The use of codes designated with an asterisk is optional

OBJECT OF EXPENDITURE COMPONENT

SECTION- F

Revised: July 14, 2015

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

**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:

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

Revised: July 14, 2015

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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

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

Supervisor	
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

Revised: July 14, 2015

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Mathematics Coach	077
Science Coach	078
NOTE: DO NOT USE OBJECT CODE 080 EFFECTIVE 10/01/2012.	
Other Certificated Personnel	080
Coordinator/Director	081
Evaluator	082
Consulting Teacher	083
Reading Coach	084
NOTE: DO NOT USE OBJECT CODE 085 UNTIL FY 2013.	
Interpreter of the Hearing Impaired	085
Psychometrist	086
Psychologist	087
Coordinator/Asst Coordinator of Special Education	088
Contract Substitute	089
NOTE: DO NOT USE OBJECT CODE 090 EFFECTIVE 10/01/2012.	
Speech Language Pathology Assistant	090
Speech Pathologist	091
Speech Pathologist Assistant Certified	092
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
Other Assistant	109
Administrative	
Coordinator/Asst. Coordinator	111
Career Coach	112
Supervisor/Asst. Supervisor	113
Technology Coordinator – Support	114
Manager/Asst. Manager	115
Chief School Financial Officer	116
Director/Asst. Director	117
Board Member	118
Other Administrative	119
Professional	
Registered Nurse	121
Social Worker	122
Accountant/Auditor	123
Buyer/Purchasing Agent	124
Programmer/Analyst	125
Administrative Asst	126
Psychometrist	127
Therapist	128
Other Professional	129
Technical	
Practical Nurse	131

Revised: July 14, 2015

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

Computer Operator	132
Bookkeeper	133
Teacher (Non-Regular Day School Programs)	134
Interpreter/Transliterater	135
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	151
Electrician	152
Painter	153
Carpenter	154
Construction	155
Plumber	156
Equipment Repair	157
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
Other Compensation for Personal Services	
Supplements	191
Stipends	192
Expense Allowance	193
Overtime	194
Compensation for Unused Leave	195
Teacher Incentives	196
Head Athletic Coach	197
Assistant Athletic Coach	198
Other Compensation	199

EMPLOYEE BENEFITS (200-299)

Health Insurance (210-219)

State Insurance

210

Revised: July 14, 2015

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

Other Health Insurance	219	
Retirement (220-229)		
State Retirement	220	
Other Retirement	229	
Social Security (230-239)		
Social Security	230	
Medicare (240-249)		
Federal Medicare	240	
Unemployment Compensation (250-259)		
State Unemployment Compensation Insurance	250	
Workers Compensation (260-269)		
Workers Compensation Insurance	260	
Life Insurance	270	
Tuition Reimbursement	280	
Other Employee Benefits	290	
PURCHASED SERVICES (300-399)		
Professional Educational Services	310	
Student Educational Services		311*
Staff Educational Services		312*
Other Professional Educational Services		319*
Other Professional Services	320	
Administrative/Agent Charges		321*
Accounting		322*
Auditing	323	
Architect		324*
Legal Fees	325	
Medical/Health Services		326*
Drug Testing Services		328*
Other Professional Services		329*
Technical Services	330	
Data Processing Services		331*
Clerical Services		332*
Software Maintenance Agreements		333*
Appraisal Services		334*
Substitutes		335*
Other Technical Services		339*
Property Services	340	
Equipment/Vehicle Repair and Maintenance		341*
Equipment Maintenance Agreements		342*
Land and Building Repair/Maintenance		343*
Leases		344*
Rental-Equipment		345*
Rental-Land and Building		346*
Custodial Services		347*
Garbage and Waste		348*
Other Property Services		349*
Tuition	350	
Alabama Public School Systems		351*
Other School Systems		352*
Private Agencies		353*
Public Colleges		354*
Other Tuition		359*
Communication	360	
Telephone		361*
Telecommunication		362*

Revised: July 14, 2015

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

Advertising		363*
Postage		364*
Other Communication Services		369*
Utilities	370	
Electricity		371*
Water and Sewage		372*
Natural Gas		373*
Propane Gas		374*
Fuel Oil		375*
Coal		376*
Other Utilities		379*
Travel & Training	380	
Local In-District		381*
In-State		382*
Out-of-State		383*
Other Travel and Training		389*
Other Purchased Services	390	
Transportation-Alabama Public School Systems		391*
Transportation-Other Providers		392*
Food Services		393*
Printing and Binding		394*
Insurance Services		395*
Freight and Shipping		396*
Athletic Officials		397*
Other Purchased Services		399*
MATERIALS & SUPPLIES (400-499)		
Instructional Supplies	410	
Student Classroom Supplies		411*
Staff Training Supplies		412*
Parent Instruction Supplies		413*
Instructional Software		414*
Athletic & Physical Education Supplies		415*
Other Instructional Supplies		419*
Books & Periodicals	420	
Textbooks	421	
Library/Media Books	422	
Audio/Video Material		423*
Magazines/Periodicals		424*
Reference Materials		425*
Other Books and Periodicals		429*
Non-Capitalized Equipment (Greater Than or Equal To \$500 but Less Than \$5,000)		
NOTE: DO NOT USE OBJECT CODES 430 – 439 EFFECTIVE 10/01/2003.		
Furniture and Fixtures	431	
Audio/Video	432	
Laboratory	433	
Library/Media	434	
Computer Hardware	435	
Athletic & Physical Education	436	
Tractors/Mowers	437	
Traffic Control Devices	438	
Other Equipment	439	
Maintenance & Operations Supplies	440	
Custodial Supplies		441*
Maintenance Supplies		442*
Other Maintenance and Operation Supplies		449*

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APPENDIX F
ADMINISTRATIVE
CODE

SECTION - M-6