



**LOWNDES COUNTY**

*School District*

CALEDONIA • NEW HOPE • WEST LOWNDES • CAREER TECH

**INSTRUCTION  
MANUAL**

**BUSINESS OFFICE**

**FY 2022**

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# SECTION ONE:

## ACCOUNT CODE STRUCTURE

Topic	Page
I. Fund	2
II. Balance Sheet (GL) Account	10
III. Function	
a. Revenue	11
b. Expenditure	17
IV. Program	25
V. Object	26
VI. Unit	33

All school district must use the prescribed accounting code for every financial transaction.

The accounting code is prescribed by the State of Mississippi Department of Education.

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## ACCOUNT CODE STRUCTURE

The code is designed to provide a way for school districts to effectively manage the district finances. The use of the prescribed accounting code also provides the Department of Education, as well as other state agencies, the ability to gather and report information in a manner common to all districts.

The coding system consists of at least sixteen digits and can be expanded up to twenty digits.

Every transaction will have at a minimum the Fund code and the Balance Sheet code.

### FUND NUMBER

The first element of the coding system is the fund number. This is always a four (4) digit number. Fund numbers are assigned based on the Account Group in which they belong. The Account Group is determined by knowing the source of funding and the use of the funding. Some funds will have a range of code numbers and they are the only funds that can be used to meet the unique needs of the district.

### GOVERNMENTAL FUND TYPES

**The General Fund Account Group** consists of funds that derive funding from sources that are not designated for use for a specific purpose. The source can be Local, State, Federal or Other. The use of these funds is budgeted for the general operation of the district and is not directed to any one single purpose. Some fund numbers are assigned and some would be allowed to be coded within a range of codes provided by the Department of Education. These funds will always begin with number **ONE (1)**.

**1120 - District Maintenance fund**

**1130 - Special Education program**

**1140 - District alternative school program**

**1145 - MAEP allocation and the way it is used to educate at-risk students**

**1151-1839 - Fund numbers 1151-1839 are used to account for General Activity funds**

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## ACCOUNT CODE STRUCTURE

### **1840-1899**

Every school district that has sixteenth section land will have fund number 2840, Sixteenth Section Interest. This fund is used for revenues earned from sixteenth section land that are considered expendable. These revenues would include interest earned from investments, sale of timber and most leases and right of ways. A range of fund codes, 1840 - 1899, is allowed for use by the district if they wish to account for each parcel of sixteenth section land separately for management purposes.

**1993 - Payroll Clearing Fund**

**1994 – Accounts Payable Clearing Fund**

**The Special Revenue Fund Account Group** is used to record all resources and expenditures of funds designated for specific purposes. The source of these funds would usually be state or federal but could be a local source. The expenditures would be made for the purpose designated and within the approved budget. Most state and federal sources would be accounted for in funds designated by the State Department of Education. There are some ranges of fund account numbers available for use by the district to provide effective management. All Special Revenue funds begin with the number **TWO (2)**.

**2020 - School Recognition Fund**

### **2090**

This fund is to account for the Extended School Year (ESY) program expenditures for students with disabilities.

**2091- 2095 – Other Special Statue Funds**

### **2110**

This is the fund used to account for all activity in the Child Nutrition department unless specified to another fund. Sales of food and state and federal reimbursements would be recorded here. All expenditures would be for costs to operate the Child Nutrition program.

**2111 – Child & Adult Care Food Program Fund**

### **2112**

Fund number 2112 is used to account for any Fruit and Vegetable grants received by the school district. This grant must be applied for and is targeted to districts with high

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## ACCOUNT CODE STRUCTURE

free and reduced reimbursement rates. The fund accounts for the federal revenue and the expenditures for fruits and vegetables and other associated costs as per the grant specifications.

### **2121-2139**

These fund numbers are used to account for Summer Feeding programs. The last digit is the number of the current year. Not all districts participate in the Summer Feeding program. If participating, the federal reimbursement and the expenditures to operate the program are accounted for in this fund.

### **2190-2199**

Fund numbers 2191 through 2199 are designated for use by school districts for any other Child Nutrition programs not otherwise specified.

### **2211-2270**

Fund numbers are designated for Title I funds. Revenue sources would be federal reimbursements and all expenditures would be made within the approved Title I grant application and budget. There is no range of numbers available for used by the district. Each Title I grant is assigned a code number. Most districts will have a fund number 2211. The other grants will not be common to all districts. These grants are part of the district consolidated application for federal funds.

### **2290**

The Consolidated Administrative Cost Fund is used if Title funds are being combined in use to account for the administration of the grants.

### **2311**

Fund number 2311 is used to account for Title V funds received for Rural and Low-Income school programs. The fund should be used to account for the federal source and the expenditures within the approved application and budget.

### **2410**

Education Enhancement funds are accounted for in fund numbers 2410 and 2440. The source for these funds is a state allocation. Fund number 2410 is used to account for the state source received for Buildings and Buses. These funds can be expended for purchases of buses or capital building expenses. They may be pledged to pay the debt incurred for these purchases.

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## ACCOUNT CODE STRUCTURE

### **2511**

Title II funds are accounted for in fund number 2511. Fund number 2511 is used to account for the federal allocation for Improving Teacher Quality. This allocation is received based on application by the district in the consolidated federal application and is to be used for the purposes approved in the application and budget. The allocation will be used to pay teachers hired by the district for the purpose of reducing class size. It can also be used for staff development opportunities.

### **2550**

Education Jobs Fund is used to account for funds received from the Education Jobs grant.

### **2560**

Title III funds are accounted for in fund number 2560. This is a federal source for Language Instruction for LEP and Immigrant Students.

### **2570-2589**

Disaster Relief funds are accounted for in fund numbers 2570-2589. They are used to record federal revenues received to offset expenses incurred due to some type of disaster. Funds are spent in accordance with any guidelines that accompany the revenues.

**2590 – Elementary and Secondary School Emergency Relief Grand (ESSER)**

**2591 – Governor’s Emergency Education Relief Grant (GEERF)**

**2592 – Equity in Digital Learning (EDLA)**

**2593 – Mississippi Pandemic Response Broadband Availability Grant (MSPRBAA)**

**2594 – Elementary and Secondary School Emergency Relief Grant (ESSER II)**

**2595 – Pre-K ESSER Grant**

**2596 – School Nurse ESSER Grant**

**2597 – CTE ESSER Grant**

**2598 – Elementary and Secondary School Emergency Relief Grant (ARP ESSER)**

**2599 – IDEA, Part B ARP Grant**

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## ACCOUNT CODE STRUCTURE

### **2600 – IDEA, Part B Preschool ARP Grant**

### **2601 – Homeless Children & Youth (ARP-HCY)**

### **2610, 2611, 2620**

These funds numbers are used to account for federal allocations of IDEA funds. This is the district special education allocation and must be expended for the special education program of the district. All districts should have fund number 2610 which is the main allocation. The district may receive a pre-school allocation which is accounted for in fund number 2620. They may also receive an EHA cost pool allocation. This allocation is distributed to all districts and all transactions are recorded in fund 2611.

### **2711**

Fund number 2711 is used to account for the district Vocational Education programs. The sources will be state, federal and local.

### **2811-2818**

Fund number 2811 is used to account for the Title IV grant, Safe and Drug-Free schools. These funds are to be used for expenditures approved within the application and budget for drug education and safety in the school district.

Fund 2812 is used to account for 21<sup>st</sup> Century Learning grants. These grants are received based on application by the district and so are not common to all districts. The expenditure of these funds will be based on the approved application and budget. These grants are usually for some type of after school program and may be for more than one year.

Fund codes 2814 and 2815 are for Education for Homeless children and comprehensive School Health respectively. These are federal sources of grants that are not common to all districts.

### **2818 – Kellogg Teacher Residency Grant**

### **2820**

Fund 2820 is the Unemployment Compensation Revolving fund and is used to account for the cost of unemployment benefits paid by the district.

### **2830**

Fund 2830, the Forestry Escrow fund should be in every district that has sixteenth section funds. The source of revenues will be interest earned on any investment of the

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## ACCOUNT CODE STRUCTURE

funds and 15% of every sale of timber or other forest products off of sixteenth section land. The funds may be expended for improvements made to sixteenth section lands authorized by the State Forestry Commission.

### **2901-2999**

These fund codes are available for use by the school district to account for any special revenue funds not otherwise designated to a fund code. Examples might be grants or donations received by the district that are for a specific purpose and should be accounted for to show that the specified purpose was achieved. These fund numbers would be used for management purposes by the district.

**The Capital Projects Fund Account Group** is used to account for sources and expenditures made for the specific purpose of acquiring or constructing facilities. Sources may be local or proceeds from debt incurred to finance the acquisition of the facilities. All Capital Projects funds start with number **THREE (3)**.

### **3011-3019**

Fund numbers 3011-3019 would be used to account for any funds received from state sources through the Public Schools Building fund, this fund allocation is no longer appropriated by the legislature so the district should not have this fund.

### **3021-3099**

This range of fund numbers is to be used for Capital Projects funded by local sources. A school district may use these fund numbers as a way to account for individual projects.

### **3901-3999**

This range of fund numbers will be used for Other Capital Projects funds where proceeds of debt are used to fund the project. This could be proceeds from the sale of general obligation bonds, proceeds from a 3 mil tax levy, or QSCB or QZCB proceeds.

**The Debt Service Fund Accounting Group** is established to account for each individual debt issuance. Sources could be local such as from the collection of tax dollars or state if MAEP funds were pledged to repay debt. All expenditures should be for the repayment of debt principal and interest. A district will only have a Debt Service fund if it has incurred debt. All Debt Service funds begin with the number **FOUR (4)**.



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## ACCOUNT CODE STRUCTURE

### **4011-4019**

This range of fund numbers will be used for Shortfall Note Retirement. There should be a fund established for each debt issuance. The revenue will be a local source of ad valorem collections and the expense will be for the current principal and interest payment. Shortfall notes are limited to a three-year payback. There should be a separate tax levy for this collection.

### **4021-4029**

This range of fund numbers will be used for Three Mil Note Retirement. There should be a fund established for each debt issuance. The revenue will be a local source of ad valorem collections and the expense will be for the current principal and interest payment. There should be a separate tax levy for this collection.

### **4031-4039**

This range of fund numbers will be used for Bond Issue Retirement. There should be a fund established for each debt issuance. The revenue will be a local source of ad valorem collections and the expense will be for the current principal and interest payment. There should be a separate tax levy for this collection.

### **4041-4049**

This range of fund numbers will be used for MAEP Retirement. There should be a fund established for each debt issuance. The revenue will be a state source of MAEP funds pledged towards the repayment of the debt. The expense will be for the current principal and interest payment.

### **4091-4999**

Other Debt Retirement would be accounted for using this range of fund numbers. A different fund should be established for each debt issuance.

### **PROPRIETARY FUND TYPES:**

**ENTERPRISE FUNDS** are used to account for any fund used by a school district that is a business type fund. The cost of the goods and services would be recovered through charges to the buyer. These are not common in school districts. An example might be

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## ACCOUNT CODE STRUCTURE

a bookstore operated for profit by the district. All Enterprise funds begin with the number **FIVE (5)**.

### **5011-5099**

Fund numbers 5011-5099 are used to account for Enterprise funds. A separate fund code should be used for each enterprise. Revenues would come from sales and the expenditures would be for the product sold. These funds are not common to school districts.

**INTERNAL SERVICES FUNDS** are used to account for funds used by a school district to account for any internal service provided to other departments or other government agencies. An example would be if the district operates a print shop. These funds are not common to school districts. All Internal Service funds begin with the number **SIX (6)**.

### **6011-6099**

Fund numbers 6011-6099 are used to account for Internal Service funds. A separate fund code should be used for each Internal Service fund. Revenue would be from the charge to provide the service and would be on a cost reimbursement basis. The expense would be for the cost to provide the service.

The **PERMANENT FUNDS** are funds used to account for assets of the district where only the earnings generated can be used. The revenues would be generated from the sale of non-renewable resources or endowments received where only the interest would be spent. All Permanent Funds begin with the number **SEVEN (7)**.

### **7211-7289**

Fund code 7211 is used to account for Sixteenth Section Principal funds. Revenues are derived from the sale of resources from the sixteenth section land that cannot be replaced. An example would be the sale of gravel or a permanent right-of-way.

### **7291-7299**

These fund numbers would be used for Other Non-Expendable Trust funds. An example would be an endowment where only the interest is to be spent. This is not a common fund for most school districts.

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## ACCOUNT CODE STRUCTURE

### FIDUCIARY FUND TYPES:

**AGENCY FUNDS** are used to account for funds that are used to hold resources on a temporary basis. All school districts should have some of these funds. There are no resources and expenditures, just assets and liabilities on a current basis. All Agency funds begin with the number **SEVEN (7)**.

#### **7320-7399 - Custodial (Club) Funds**

#### **7400-7499**

A Private Purpose Trust Funds is used to account for resources held for others in a trust capacity.

## BALANCE SHEET (GENERAL LEDGER) ACCOUNT CODE

The second element of the account code is the Balance Sheet or General Ledger code. This is the three (3) digit code that reports assets and other debits, liabilities and fund equity and any other credits. The Balance Sheet codes are prescribed and must be reported at those prescribed codes. A school district may expand the codes for management purposes but they must be collapsed back to the prescribed code before reporting. Balance sheets can be presented on a combined, combining or an individual fund basis, but for financial reporting purposes, the district must prepare a combined balance sheet.

Most financial software uses the three (3) digit code to account for transactions for revenues and expenditures. General ledger code 800 will be used for revenues and 900 for expenditures. These codes are not balance sheet codes but are used in this slot to identify revenues and expenditures.

Governmental funds and Fiduciary funds will reflect current assets and other debits, liabilities and fund equity and other credits. Only current expendable financial resources and related liabilities are included in the balance sheet for Governmental and Fiduciary Fund Types. The fund equity will indicate the amount of resources that are non-spendable, restricted, committed, assigned and unassigned.

- Non-spendable - fund balances are amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be

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## ACCOUNT CODE STRUCTURE

maintained intact. (Examples: inventories, prepaid items, principal of a permanent fund)

- Restricted – fund balances are amounts that are restricted to specific purposes either by law or externally by creditors, grantors contributors. (Examples: unspent grant funds, unspent bond proceeds, funds held in debt service accounts for debt payment)
- Committed – fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the school board. The purpose should be specified and approval of the commitment should occur prior to the end of the reporting period. The amount of the commitment may be determined during a subsequent period.
- Assigned – fund balances are amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the school board or by a designee of the board who has the authority to assign amounts for specific purposes. No formal board action is required.
- Unassigned – fund balance is the residual classification for the general fund and is available for any legally authorized use. The general fund should be the only fund that reports a positive unassigned fund balance.

All financial transactions should have a Balance Sheet or General Ledger code.

## FUNCTION (EXPENDITURE AND REVENUE) CODE

The third element of the account code is the function code. This code is a four (4) digit code and can be either a revenue function or an expenditure function. The distinction is made by the use of the general ledger code for revenues and expenditures. The use of 800 would reflect revenue and 900 would be expenditures.

**Revenue functions** may not be added or expanded without authorization of the State Department of Education. There are some ranges allowed within functions for selected sources.

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## ACCOUNT CODE STRUCTURE

Revenues are divided into six (6) sources with functions under each source for different revenues. Upon receipt of the revenue, the proper function must be determined. The source will determine the function assigned.

### LOCAL SOURCES:

These revenues are generated from sources mostly within the school district. These functions always begin with the number ONE (1). They will be designated as follows:

1120	Ad Valorem Tax
1210	In Lieu of Taxes
1310	Tuition from Individuals; including Summer School
1320-1340	Other Tuition Payments
1410	Transportation Fees from Individuals
1420-1440	Other Transportation Fees
1510-1540	Interest on Investments, Cash Deposits, and Other Gains
1611	Child Nutrition Daily Lunch Sales
1612	Child Nutrition Daily Breakfast Sales
1613	Child Nutrition Special Milk Program
1621	Child Nutrition Daily Adult Sales

1622	Child Nutrition Extra Food Sales
1630	Child Nutrition Special Functions
1640	Inspection Fees for FDC Homes
1711	Admission Fees-Football
1712	Admission Fees-Basketball
1713	Admission Fees-Baseball
1714	Admission Fees-Track
1715	Athletic Passes
1716	Admission Fees-Soccer
1717	Admission Fees-Softball
1718	Admission Fees-Other
1719	Admission Fees-Volleyball
1721	Bookstore Sales
1722	Vending Machines
1723	Concessions-Football
1724	Concessions-Basketball
1725	Concessions-Baseball
1726	Concessions-Softball
1727	Concessions-Band
1728	Program Ads

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## ACCOUNT CODE STRUCTURE

1729	Fundraisers
1731	Locker Fees
1739	Other Fees such as Transcript, ROTC, Uniform, Cell Phone Fees
1741	Tech Fees
1742-1790	Other Student Activity Revenue
1791	Field Trip Collections
1792	School Pictures
1793	Annuals/Yearbooks
1794	Elementary Paper & Pencils
1796	Caps, Gowns, Diplomas
1797	Cheerleader Collections
1910	Rentals
1920	Donations from philanthropic foundation, private individual or private organization for which no repayment or special service to the contributor is expected - \$500 or less. Over \$500 are sent to the Business Office
1931-1939	Instructional fees-paper fees, lab fees, or other instructional related fees
1920	Instructional Fees
1941	Kindergarten Fees
1942	Workbook Fees
1943	Computer Lab Fees
1944	Driver Ed Fees
1945	Band Fees
1946	Textbook Fines
1947	Library Fines
1949	Other Fees
1992-1999	Miscellaneous- revenue received from local sources not otherwise identified

### INTERMEDIATE SOURCES:

These revenues are generated from intermediate sources and are not common. Intermediate source functions will always begin with the number TWO (2).

### STATE SOURCES:

These revenues are received from state agencies and may be unrestricted or restricted in use. The function assigned will determine if restricted or not. State source functions will always begin with the number THREE (3). They will be designated as follows:

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## ACCOUNT CODE STRUCTURE

31xx Un-restricted state revenues, may be used for general purposes. (Ex: Homestead Exemption, MAEP, Severance Tax, Chickasaw funds, Driver's Ed funds, Ad Valorem Tax Reduction funds). Functions 3190-3199 are available for use for any unrestricted state sources not otherwise identified. These sources are usually recorded in a General Fund.

32xx Restricted state revenues, used for specific purposes. These sources are usually recorded in a Special Revenue Fund and expended only for the reason received. (Ex: Child Nutrition, EEF, Vocational). Functions 3290-3299 are available for use to account for any restricted state sources not otherwise identified.

38xx State revenue received in lieu of taxes. These revenues can be recorded in the general fund and are not restricted in use. (Ex: Rail Car, Heavy Trucks, Rental Cars)

3900 Revenue for/on behalf of the LEA

### **FEDERAL SOURCES:**

These revenues are received from the federal government and may be unrestricted or restricted in use. Federal sources may be received through the state or they may be received directly from the federal government. Federal source functions will always begin with the number FOUR (4). They will be designated as follows:

41xx Unrestricted federal revenues that are received directly from the federal government. (Ex: E-Rate, Impact Aid) Most of these revenues can be used in the general fund. Functions 4190-4199 are designated for revenues that are direct and unrestricted but are not specifically assigned a code.

42xx Unrestricted federal revenues received by the district through the state. (Ex: CHIPS) Most of these revenues can be used in the general fund. Functions 4290-4399 are designated for revenues that are unrestricted and are received through the state but are not specifically assigned a code.

43xx Restricted federal revenues received directly from the federal government. (Ex: Impact Aid) These are received for specific purposes and must be accounted for in a special revenue fund. These funds are usually a result of a grant. Functions 4390-4399 are available for use for other restricted, direct federal revenues.

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## ACCOUNT CODE STRUCTURE

44xx Restricted federal revenues received by the district through the state. (Ex: Title III, Title I, SPED, Child Nutrition, Vocational, Title II) These are received for specific purposes and must be accounted for in a special revenue fund. Functions 4480-4499 are available for revenues that are restricted in use and are received through the state and have not been assigned a specific code.

45xx Federal revenues received in lieu of taxes that are not restricted in use and can be recorded in the general fund. (Ex: National Forest)

4900 Revenue for/on behalf of the LEA

### **SIXTEENTH SECTION SOURCES:**

These revenues are generated from the use of sixteenth section lands. They will be recorded in either the sixteenth section principal fund or the sixteenth section interest fund. The origin of the revenue will determine which fund. If the revenue is received from the sale of timber or timber products, 15% of that sale must go to the forestry escrow fund. If the revenues are from renewable resources, they would be recorded in the sixteenth section interest fund. If the revenue is non-renewable, the receipt is to the sixteenth section principal fund. Sixteenth source functions always begin with the number FIVE (5). They are designated as follows:

51xx Rents and Leases

52xx Sale of Timber and timber products

53xx Sale of other assets, it will be important to distinguish renewable from non-renewable

5400 Pro rata revenue from other districts

5500 Permanent damages to trust lands

56xx Earnings on sixteenth section lands

5700 Cost sharing Payments

5900 Other sixteenth section revenues



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## ACCOUNT CODE STRUCTURE

### OTHER FINANCING SOURCES:

Revenues received from a source that is not designated as local, state, federal, or sixteenth section should be recorded using the following assigned functions. These sources, depending on origin, could be recorded in general funds, debt service funds or possibly other funds. Other financing source functions always begin with the number SIX (6). They are designated as follows:

6100-6350	Proceeds of debt issuance.
6400	Insurance loss recoveries
6500-6550	Proceeds from asset sales
6600	Sale of other property
6710-6720	Inter-fund transfers
6800	Payments held by escrow agents
69xx	Miscellaneous other financing source

### DIRECT INCREASE IN FUND EQUITY:

A revenue function may also be used if the district is going to make a direct increase in fund equity. This could be recorded in any fund. Use of these functions is not common. These functions always begin with a SEVEN (7). They are designated as follows:

7100	Prior Period Adjustment
7200	Increase in Reserve for Inventory
7300	Residual Equity Transfer in

**Expenditure functions** may not be added or expanded without authorization of the State Department of Education. There are some ranges allowed within selected functions.

When assigning expenditure function numbers, consider what you are purchasing and where it will be used. Function codes used for personnel should match the district personnel report submitted through the MSIS system.

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## ACCOUNT CODE STRUCTURE

Expenditures fall into seven (7) broad functions with many specific functions attached. It must be decided which of the specific functions apply and if none do, then a function must be created out of the available ranges. Consistency is a very important factor in coding expenditures.

### INSTRUCTION:

These functions are used for expenditures that are made in support of any instructional programs of the district. It is important to remember the dollar amount that must be spent on each child will be taken from these expenditure functions. Functions for instruction always begin with the number ONE (1). They are designated as follows:

<b>Regular Programs:</b>	<b>Description:</b>
1105	Pre-K
1110	Kindergarten
1120	Elementary
1130	Middle School
1140	High School
1142	Vocational Education
1191	Drivers Education

<b>Special Programs:</b>	<b>Description:</b>
1194	Band
1210	Gifted
1220	Special Education
1230	Alternative School

## ACCOUNT CODE STRUCTURE

1250	Title I
1290	Other Special Programs

<b>Adult Education Programs:</b>	<b>Description:</b>
1310-1370, 1390	Adult Education Programs

<b>Summer School Programs:</b>	
1410	Elementary Summer School
1420	High School Summer School

<b>Other Instructional Programs:</b>	<b>Description:</b>
1910	Athletic
1920	Student Activities
1930-1990	Other

**SUPPORT SERVICE:** Support service functions are divided into several broad functions with specific functions to follow. These functions are used to code any expenditures being made to support the students, the instructional staff, the administration, the operation and maintenance of the school district, and the transportation of students. There are also some functions included here for district wide services. Support Service functions can be used in general funds, special revenue funds, and possibly a capital project fund. Support services functions always begin with TWO (2). They are designated as follows:

<b>Support Services: Students</b>	<b>Description:</b>	<b>Additional Functions:</b>
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## ACCOUNT CODE STRUCTURE

2110	Attendance & Social Work	2111-2114, 2119
2120	Guidance Services	2121-2126, 2129
2130	Health Services	2131-2134, 2139
2140	Psychological Services	2141-2144, 2149
2150	Speech Pathology & Audiology	2151-2153, 2159
2190	Other Support Services - Students	

<b>Support Services – Instructional Staff</b>	<b>Description:</b>	<b>Additional Functions:</b>
2210	Improvement of Instructions Services	2211-2213, 2219
2220	Educational Media Services	2221-2225, 2229
2290	Other Support Services Instructional Staff	2290

<b>Support Services – General Administration</b>	<b>Description:</b>	<b>Additional Functions:</b>
2310	Board of Education Services	2311, 2319
2320	Office of the Superintendent	2321, 2329
2330	Special Area Administration	(NOTE: used in general administration cost calculation)
<b>Support Services – School Administration</b>	<b>Description:</b>	<b>Additional Functions:</b>

## ACCOUNT CODE STRUCTURE

2410	Office of the Principal	
2490	Other School Administration	

<b>Support Services - Business</b>	<b>Description:</b>	<b>Additional Functions:</b>
2510	Fiscal Services	2511-2517, 2519
2520	Purchasing Services	
2530	Warehousing and Distributing Services	
2540	Printing, Publishing, Duplicating	
2590	Other Business Services	

<b>Support Services - Operation and Maintenance of Plant</b>	<b>Description:</b>	<b>Additional Functions:</b>
2610	Supervision of Operation and Maintenance- School Maintenance	
2620	Operating Building Services- District Maintenance	
2630	Care and Upkeep of Grounds	
2640	Care and Upkeep of Equipment	
2650	Vehicle Operation and Maintenance	
2660	Security Services	
2690	Other Operation and Maintenance of Plant	

## ACCOUNT CODE STRUCTURE

<b>Support Services – Student Transportation Services</b>	<b>Description:</b>	<b>Additional Functions:</b>
2710	Supervision of Student Transportation	
2720	Vehicle Operation	
2730	Monitoring	
2740	Vehicle Servicing and Maintenance	
2790	Other Student Transportation	

<b>Support Services – Central</b>	<b>Description:</b>	<b>Additional Functions:</b>
2810	Planning, Research, Development, Evaluations	
2820	Information	2821-2824, 2829
2830	Staff Services	2831-2834, 2839
2840	Data Processing	2840-2844, 2849

### NON-INSTRUCTIONAL SERVICES:

Non-Instructional expenditures do not directly affect the instructional program or the services that support instruction. These non-instructional expenditures may be made in support of the students, staff and/or the community. Non-Instructional Services functions always begin with the number THREE (3). They are designated as follows:

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## ACCOUNT CODE STRUCTURE

<b>Non – Instructional Services:</b>	<b>Description:</b>
3100	Food Service
3200	Enterprise (not common)
3300	Community Service
3900	Other Non-Instructional
3950	Scholarship Awards
3975	Subsidies to other LEAS

### SIXTEENTH SECTION SERVICES:

Sixteenth Section expenditure functions are used to account for expenses to maintain and improve sixteenth section land. Sixteenth section functions always begin with the number FOUR (4). They are designated as follows:

<b>Sixteenth Section:</b>	<b>Description:</b>
4100	Appraisal and Survey
4200	Improving Land
4300	Drainage District Taxes
4400	Allocations to other LEAs
4500	Management Fees
4600	Attorney's Fees
4700	Purchase of Lieu Lands
4900	Other Expenditures

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## ACCOUNT CODE STRUCTURE

### FACILITIES ACQUISITION AND CONSTRUCTIONS SERVICES:

Expenditures made to acquire land and buildings or to construct buildings would be accounted for with functions from the Facilities Acquisition and Construction codes. Also included would be expenditures for additions to buildings and improvements to sites. Capitalized expenditures for additions to building improvements and for improvements other than buildings, as well as construction-in-progress would be accounted for with these functions. Minor re-modeling and minor roof repair are not expenditures to be capitalized so these functions would NOT be used. These functions normally appear in district capital project funds. Facilities acquisition and construction functions always begin with the number FIVE (5). They are designated as follows:

<b>Facilities Acquisition and Construction:</b>	<b>Description:</b>
5100	Site Acquisition
5200	Site Improvement
5300	Architecture and Engineering
5400	Educational Specifications Development
5500	Building Acquisition and Construction
5600	Building Improvements
5900	Other Facilities Acquisition and Construction

### DEBT SERVICE:

Debt Service functions is used to record the payment of principal and interest on the school district long term debt. These functions can be used in a general fund, special revenue funds, or debt service fund. Debt Service function codes always begin with the number SIX (6). Debt Service funds are designated as follows:

<b>Debt Service:</b>	<b>Description:</b>
6110	Transportation Loans Repaid
6120	Three Mil – Ten Year Loans Repaid



## ACCOUNT CODE STRUCTURE

6130	Capital Lease Payments
6140	General Obligation Bonds Repaid
6150	Limited Obligations Bonds Repaid
6160	Shortfall Loans/Notes Repaid
6180	Certificates of Participation Repaid
6190	Qualified Zone Academy Debt Repaid
6191-6199	Other Debt
<b>Other Debt Service Payments:</b>	
6300	Advance Refunding Escrow
6400	Payments for Arbitrage Commitments
6500	Debt Issuance Cost
6600	Discount Amortization
6900	Other Debt Service Payments

### OTHER FINANCING USES:

These functions are used for items that are not properly classified as expenditures but still must be accounted for. These functions are designated as follows:

<b>Other Financing Uses:</b>	<b>Description:</b>
Transfers Out	
7110	Indirect Costs, Transfers Out
7120	Inter-fund Transfers Out

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## ACCOUNT CODE STRUCTURE

7500	Payment to Refunded Bond Escrow Agent
7600	Payment to Qualifies Zone Academy Debt Escrow Agent
7900	Miscellaneous Other Financing Uses
7925	Special Items
7950	Extraordinary Items

### DIRECT DECREASES IN FUND EQUITY:

An expenditure function may also be used if the district is going to make a direct decrease in fund equity. Use of these functions is not common. These functions always begin with the number EIGHT (8). They are designated as follows:

Direct Decreases in Fund Equity:	Description:
8100	Prior Period Adjustments
8200	Decrease in Reserve for Inventory
8300	Residual Equity Transfers Out

### PROGRAM CODES

The fourth element of the account code is the program code. The program code is an **OPTIONAL** code. It can be used with either revenues if allowed by the district financial software or expenditures. There are no prescribed program codes. This code is user defined and can be used by the school district to track any program expenses or revenues for district management purposes.

Management of district financial transactions is best determined by the individual district. Tracking of program expenses and revenues may be better achieved by the use of a separate fund code.

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# ACCOUNT CODE STRUCTURE

## OBJECT CODES

The fifth element of the account code is the object code. An object code may be used with either revenue or an expenditure function. The use of an object code with a revenue function is **OPTIONAL**.

Expenditure object codes are required with each expenditure function. The object should be assigned based on the description that best fits the item or service that is being purchased. The question, "What is the district buying or receiving?" should be asked when coding the expenditure. Expenditure object codes are prescribed and ranges are provided for expanded accounting as needed by the school district. There are some objects that are limited to specific functions. Object codes are separated into the general areas with specific objects defined under each general code. They are as follows:

**PERSONAL SERVICES, SALARIES-** Amounts paid for permanent and temporary employees, used with any function except 4000, 5000, 6000 and 7000.

<b>Personal Services - Salaries</b>	<b>Description:</b>
111	Teachers, Professional
112	Teacher Assistants
113	Clerical
114-119	Other Employees
121	Substitute Teachers
122	Part-time Personnel
123-129	Other Temporary Employees
131-150	Overtime Salaries
151-170	Compensate Absences Payable
171-199	User defined other employees

## ACCOUNT CODE STRUCTURE

**PERSONAL SERVICES, EMPLOYEE BENEFITS-** Amounts paid by the school district for the employees including retirement and social security benefits as well as employer paid insurance. These objects can be used with any function except 4000, 5000, 6000, and 7000.

<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>Description:</b>
210	Group Health Insurance
215	Group Life Insurance
220	Social Security
230	Retirement
240	Unemployment Compensations
250	Tuition Reimbursement
260	Worker's Comp
270	Health Benefits
291-299	Other Employee Benefits

**PURCHASED PROFESSIONAL AND TECHNICAL SERVICES-** Amounts paid by the school district for services that can be performed by vendors with specific skills in the service provided.

<b>Purchased Professional and Technical Services:</b>	<b>Description:</b>	<b>Additional Objects:</b>
310	Official/Administrative	
320	Professional/Educational Contracted services supporting the instructional program	321-322, 323-329

## ACCOUNT CODE STRUCTURE

330	Other Professional Services- Contracted services supporting the operation of the LEA	331-336, 337, 339
338	Athletic Officials paid through DragonFly	
340	Technical Services- Contracted services regarded as professional, but more technical in nature to support the operation of the LEA	342-343, 344-349
341	Data Processing Services used to purchase support services of a computer program or software	

**PURCHASED PROPERTY SERVICES**-These objects are used to account for the purchase of services not provided by employees of the school district. The services are for operating and maintaining school district property.

<b>Purchased Property Services:</b>	<b>Description:</b>	<b>Additional Objects:</b>
411	Water & Sewer	
412	Electricity	
413	Natural Gas	
414	Telephone	
415-419	Other Utility Services	

## ACCOUNT CODE STRUCTURE

420	Cleaning Services- Contracted services to clean buildings or upkeep grounds	421-423, 424-429
430	Repairs and Maintenance Services- Contracted services to upkeep buildings and equipment	431-439
440	Rentals-rental of land, buildings, or equipment	441, 443-449
442	Rental of Equipment	
450	Construction Services	
490	Other Purchased Property Services	

**OTHER PURCHASED SERVICES-**These objects are used to account for services not classified as professional, technical, or as a property service.

<b>Other Purchased Services:</b>	<b>Description:</b>	<b>Additional Objects:</b>
510	Student Transportation- Contracted services for transporting students	
520	Insurance	521-523, 524-529
530	Postal	533-539
531	Postage	
532	Postage Machine Rental	
540	Advertising	
550	Printing and Binding	
560	Tuition	
570	Food Service Management Contracted services for the operation of child nutrition program	
580	Travel and Per diem	

## ACCOUNT CODE STRUCTURE

590	Miscellaneous Purchased Services	
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**SUPPLIES**-These object codes are used for the purchase of items that are consumable.

Supplies:	Description:	Additional Objects:
610	General Supplies	612-619
611	Software-used to purchase permission or rights to use a computer program or software; cost can include support services	
620	Transportation Supplies	622-623, 624-629
630	Petroleum, Oils, & Lubricants	632, 633-639
631	Fuel	
640	Food	641-643, 644-649
651	Textbooks-currently used for purchase of tangible textbooks	
652	Books and Periodicals	653-659
660	Resale Items	
661	Resale Stores	
662	Resale Vending Machine	
663	Resale Concessions Football	
664	Resale Concessions Basketball	

## ACCOUNT CODE STRUCTURE

665	Resale Concessions Baseball	
666	Resale Concessions Softball	
667	Resale Concessions-Band	
668	Resale Concessions-Other	
669	Resale Other Fundraisers	

**PROPERTY-**These object codes are used to account for the purchase of capital assets. More detailed information on property codes in the Capital Asset section.

<b>Property:</b>	<b>Description:</b>	<b>Additional Objects:</b>
710	Land	
721	Buildings	Less than \$50,000
725	Buildings	Over \$50,000
728	Building Improvements	Less than \$25,000
729	Building Improvements	Over \$25,000
731	Computer Equipment	Less than \$5,000
733	Computer Equipment	Over \$5,000
735	Other Furniture and Equipment	Less than \$5,000
737	Other Furniture and Equipment	Over \$5,000
740	Non-Capitalized Property	Supplies over \$100
751	Improvements Other Than Buildings	Less than \$25,000



## ACCOUNT CODE STRUCTURE

753	Improvements Other Than Buildings	Over \$25,000
755-768	Leased Property	
771	Cars and Trucks	Less than \$5,000
772	Cars and Trucks	Over \$5,000
773	Buses	Less than \$5,000
774	Buses	Over \$5,000
775	Other Mobile Equipment	Less than \$5,000
776	Other Mobile Equipment	Over \$5,000
790	Depreciation	

**OTHER OBJECTS-** These object codes are used for expenditures not coded otherwise.

<b>Other Objects:</b>	<b>Description:</b>
810	Dues and fees
820	Judgments and claims against the LEA
830	Interest
840	Redemption of principal
848	Discount on debt
849	Debt issuance costs
845	Other debt related payments
851	Payments to providers
852	Payments to state board of health
860	Repayments to state agency

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## ACCOUNT CODE STRUCTURE

870	Scholarship awards
875	Loss on sale of investments
880	Losses on sale/disposal of capital assets
885	Decrease in FMV of investments
890	Miscellaneous

**OTHER USES OF FUNDS**-Object codes to use for transactions not properly recorded as expenditures but requiring control.

<b>Other Uses of Funds:</b>	<b>Descriptions:</b>
910	Summer Food – administrative indirect costs
920	Summer food – operations indirect costs
930	Summer food – transportation costs
940	Summer food – use allowance
990	Miscellaneous other uses

## OPERATIONAL UNIT CODE

The sixth and final element of the accounting code is the operational unit code. The operational unit code is mandatory for expenditure functions 1000 through 2490 and for all Title I expenditures. The operational unit code may be used for other functions at the discretion of the school district. Operational unit codes will be unique to each school district. The operational unit code is assigned to each school in the school district by the State Department of Education. When a school is not to be designated as the operational unit code, the district should use 01 as the code. Other codes may be used for management purposes but must be collapsed into either one of the assigned school codes or to code 01 before transmission of the financial data.

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# SECTION ONE:

## ACCOUNT CODE STRUCTURE

Topic	Page
I. Fund	2
II. Balance Sheet (GL) Account	10
III. Function	
a. Revenue	11
b. Expenditure	17
IV. Program	25
V. Object	26
VI. Unit	33

All school district must use the prescribed accounting code for every financial transaction.

The accounting code is prescribed by the State of Mississippi Department of Education.

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## ACCOUNT CODE STRUCTURE

The code is designed to provide a way for school districts to effectively manage the district finances. The use of the prescribed accounting code also provides the Department of Education, as well as other state agencies, the ability to gather and report information in a manner common to all districts.

The coding system consists of at least sixteen digits and can be expanded up to twenty digits.

Every transaction will have at a minimum the Fund code and the Balance Sheet code.

### FUND NUMBER

The first element of the coding system is the fund number. This is always a four (4) digit number. Fund numbers are assigned based on the Account Group in which they belong. The Account Group is determined by knowing the source of funding and the use of the funding. Some funds will have a range of code numbers and they are the only funds that can be used to meet the unique needs of the district.

### GOVERNMENTAL FUND TYPES

**The General Fund Account Group** consists of funds that derive funding from sources that are not designated for use for a specific purpose. The source can be Local, State, Federal or Other. The use of these funds is budgeted for the general operation of the district and is not directed to any one single purpose. Some fund numbers are assigned and some would be allowed to be coded within a range of codes provided by the Department of Education. These funds will always begin with number **ONE (1)**.

**1120 - District Maintenance fund**

**1130 - Special Education program**

**1140 - District alternative school program**

**1145 - MAEP allocation and the way it is used to educate at-risk students**

**1151-1839 - Fund numbers 1151-1839 are used to account for General Activity funds**

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## ACCOUNT CODE STRUCTURE

### 1840-1899

Every school district that has sixteenth section land will have fund number 2840, Sixteenth Section Interest. This fund is used for revenues earned from sixteenth section land that are considered expendable. These revenues would include interest earned from investments, sale of timber and most leases and right of ways. A range of fund codes, 1840 - 1899, is allowed for use by the district if they wish to account for each parcel of sixteenth section land separately for management purposes.

### 1993 - Payroll Clearing Fund

### 1994 – Accounts Payable Clearing Fund

**The Special Revenue Fund Account Group** is used to record all resources and expenditures of funds designated for specific purposes. The source of these funds would usually be state or federal but could be a local source. The expenditures would be made for the purpose designated and within the approved budget. Most state and federal sources would be accounted for in funds designated by the State Department of Education. There are some ranges of fund account numbers available for use by the district to provide effective management. All Special Revenue funds begin with the number **TWO (2)**.

### 2020 - School Recognition Fund

### 2090

This fund is to account for the Extended School Year (ESY) program expenditures for students with disabilities.

### 2091- 2095 – Other Special Statue Funds

### 2110

This is the fund used to account for all activity in the Child Nutrition department unless specified to another fund. Sales of food and state and federal reimbursements would be recorded here. All expenditures would be for costs to operate the Child Nutrition program.

### 2111 – Child & Adult Care Food Program Fund

### 2112

Fund number 2112 is used to account for any Fruit and Vegetable grants received by the school district. This grant must be applied for and is targeted to districts with high

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## ACCOUNT CODE STRUCTURE

free and reduced reimbursement rates. The fund accounts for the federal revenue and the expenditures for fruits and vegetables and other associated costs as per the grant specifications.

### **2121-2139**

These fund numbers are used to account for Summer Feeding programs. The last digit is the number of the current year. Not all districts participate in the Summer Feeding program. If participating, the federal reimbursement and the expenditures to operate the program are accounted for in this fund.

### **2190-2199**

Fund numbers 2191 through 2199 are designated for use by school districts for any other Child Nutrition programs not otherwise specified.

### **2211-2270**

Fund numbers are designated for Title I funds. Revenue sources would be federal reimbursements and all expenditures would be made within the approved Title I grant application and budget. There is no range of numbers available for used by the district. Each Title I grant is assigned a code number. Most districts will have a fund number 2211. The other grants will not be common to all districts. These grants are part of the district consolidated application for federal funds.

### **2290**

The Consolidated Administrative Cost Fund is used if Title funds are being combined in use to account for the administration of the grants.

### **2311**

Fund number 2311 is used to account for Title V funds received for Rural and Low-Income school programs. The fund should be used to account for the federal source and the expenditures within the approved application and budget.

### **2410**

Education Enhancement funds are accounted for in fund numbers 2410 and 2440. The source for these funds is a state allocation. Fund number 2410 is used to account for the state source received for Buildings and Buses. These funds can be expended for purchases of buses or capital building expenses. They may be pledged to pay the debt incurred for these purchases.

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## ACCOUNT CODE STRUCTURE

### **2511**

Title II funds are accounted for in fund number 2511. Fund number 2511 is used to account for the federal allocation for Improving Teacher Quality. This allocation is received based on application by the district in the consolidated federal application and is to be used for the purposes approved in the application and budget. The allocation will be used to pay teachers hired by the district for the purpose of reducing class size. It can also be used for staff development opportunities.

### **2550**

Education Jobs Fund is used to account for funds received from the Education Jobs grant.

### **2560**

Title III funds are accounted for in fund number 2560. This is a federal source for Language Instruction for LEP and Immigrant Students.

### **2570-2589**

Disaster Relief funds are accounted for in fund numbers 2570-2589. They are used to record federal revenues received to offset expenses incurred due to some type of disaster. Funds are spent in accordance with any guidelines that accompany the revenues.

**2590 – Elementary and Secondary School Emergency Relief Grant (ESSER)**

**2591 – Governor’s Emergency Education Relief Grant (GEERF)**

**2592 – Equity in Digital Learning (EDLA)**

**2593 – Mississippi Pandemic Response Broadband Availability Grant (MSPRBAA)**

**2594 – Elementary and Secondary School Emergency Relief Grant (ESSER II)**

**2595 – Pre-K ESSER Grant**

**2596 – School Nurse ESSER Grant**

**2597 – CTE ESSER Grant**

**2598 – Elementary and Secondary School Emergency Relief Grant (ARP ESSER)**

**2599 – IDEA, Part B ARP Grant**

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## ACCOUNT CODE STRUCTURE

### **2600 – IDEA, Part B Preschool ARP Grant**

### **2601 – Homeless Children & Youth (ARP-HCY)**

### **2610, 2611, 2620**

These funds numbers are used to account for federal allocations of IDEA funds. This is the district special education allocation and must be expended for the special education program of the district. All districts should have fund number 2610 which is the main allocation. The district may receive a pre-school allocation which is accounted for in fund number 2620. They may also receive an EHA cost pool allocation. This allocation is distributed to all districts and all transactions are recorded in fund 2611.

### **2711**

Fund number 2711 is used to account for the district Vocational Education programs. The sources will be state, federal and local.

### **2811-2818**

Fund number 2811 is used to account for the Title IV grant, Safe and Drug-Free schools. These funds are to be used for expenditures approved within the application and budget for drug education and safety in the school district.

Fund 2812 is used to account for 21<sup>st</sup> Century Learning grants. These grants are received based on application by the district and so are not common to all districts. The expenditure of these funds will be based on the approved application and budget. These grants are usually for some type of after school program and may be for more than one year.

Fund codes 2814 and 2815 are for Education for Homeless children and comprehensive School Health respectively. These are federal sources of grants that are not common to all districts.

### **2818 – Kellogg Teacher Residency Grant**

### **2820**

Fund 2820 is the Unemployment Compensation Revolving fund and is used to account for the cost of unemployment benefits paid by the district.

### **2830**

Fund 2830, the Forestry Escrow fund should be in every district that has sixteenth section funds. The source of revenues will be interest earned on any investment of the

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LOWNDES COUNTY SCHOOL DISTRICT

Revised July 19, 2021



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## ACCOUNT CODE STRUCTURE

funds and 15% of every sale of timber or other forest products off of sixteenth section land. The funds may be expended for improvements made to sixteenth section lands authorized by the State Forestry Commission.

### **2901-2999**

These fund codes are available for use by the school district to account for any special revenue funds not otherwise designated to a fund code. Examples might be grants or donations received by the district that are for a specific purpose and should be accounted for to show that the specified purpose was achieved. These fund numbers would be used for management purposes by the district.

**The Capital Projects Fund Account Group** is used to account for sources and expenditures made for the specific purpose of acquiring or constructing facilities. Sources may be local or proceeds from debt incurred to finance the acquisition of the facilities. All Capital Projects funds start with number **THREE (3)**.

### **3011-3019**

Fund numbers 3011-3019 would be used to account for any funds received from state sources through the Public Schools Building fund, this fund allocation is no longer appropriated by the legislature so the district should not have this fund.

### **3021-3099**

This range of fund numbers is to be used for Capital Projects funded by local sources. A school district may use these fund numbers as a way to account for individual projects.

### **3901-3999**

This range of fund numbers will be used for Other Capital Projects funds where proceeds of debt are used to fund the project. This could be proceeds from the sale of general obligation bonds, proceeds from a 3 mil tax levy, or QSCB or QZCB proceeds.

**The Debt Service Fund Accounting Group** is established to account for each individual debt issuance. Sources could be local such as from the collection of tax dollars or state if MAEP funds were pledged to repay debt. All expenditures should be for the repayment of debt principal and interest. A district will only have a Debt Service fund if it has incurred debt. All Debt Service funds begin with the number **FOUR (4)**.

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## ACCOUNT CODE STRUCTURE

### **4011-4019**

This range of fund numbers will be used for Shortfall Note Retirement. There should be a fund established for each debt issuance. The revenue will be a local source of ad valorem collections and the expense will be for the current principal and interest payment. Shortfall notes are limited to a three-year payback. There should be a separate tax levy for this collection.

### **4021-4029**

This range of fund numbers will be used for Three Mil Note Retirement. There should be a fund established for each debt issuance. The revenue will be a local source of ad valorem collections and the expense will be for the current principal and interest payment. There should be a separate tax levy for this collection.

### **4031-4039**

This range of fund numbers will be used for Bond Issue Retirement. There should be a fund established for each debt issuance. The revenue will be a local source of ad valorem collections and the expense will be for the current principal and interest payment. There should be a separate tax levy for this collection.

### **4041-4049**

This range of fund numbers will be used for MAEP Retirement. There should be a fund established for each debt issuance. The revenue will be a state source of MAEP funds pledged towards the repayment of the debt. The expense will be for the current principal and interest payment.

### **4091-4999**

Other Debt Retirement would be accounted for using this range of fund numbers. A different fund should be established for each debt issuance.

## **PROPRIETARY FUND TYPES:**

**ENTERPRISE FUNDS** are used to account for any fund used by a school district that is a business type fund. The cost of the goods and services would be recovered through charges to the buyer. These are not common in school districts. An example might be

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## ACCOUNT CODE STRUCTURE

a bookstore operated for profit by the district. All Enterprise funds begin with the number **FIVE (5)**.

### **5011-5099**

Fund numbers 5011-5099 are used to account for Enterprise funds. A separate fund code should be used for each enterprise. Revenues would come from sales and the expenditures would be for the product sold. These funds are not common to school districts.

**INTERNAL SERVICES FUNDS** are used to account for funds used by a school district to account for any internal service provided to other departments or other government agencies. An example would be if the district operates a print shop. These funds are not common to school districts. All Internal Service funds begin with the number **SIX (6)**.

### **6011-6099**

Fund numbers 6011-6099 are used to account for Internal Service funds. A separate fund code should be used for each Internal Service fund. Revenue would be from the charge to provide the service and would be on a cost reimbursement basis. The expense would be for the cost to provide the service.

The **PERMANENT FUNDS** are funds used to account for assets of the district where only the earnings generated can be used. The revenues would be generated from the sale of non-renewable resources or endowments received where only the interest would be spent. All Permanent Funds begin with the number **SEVEN (7)**.

### **7211-7289**

Fund code 7211 is used to account for Sixteenth Section Principal funds. Revenues are derived from the sale of resources from the sixteenth section land that cannot be replaced. An example would be the sale of gravel or a permanent right-of-way.

### **7291-7299**

These fund numbers would be used for Other Non-Expendable Trust funds. An example would be an endowment where only the interest is to be spent. This is not a common fund for most school districts.

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## ACCOUNT CODE STRUCTURE

### FIDUCIARY FUND TYPES:

**AGENCY FUNDS** are used to account for funds that are used to hold resources on a temporary basis. All school districts should have some of these funds. There are no resources and expenditures, just assets and liabilities on a current basis. All Agency funds begin with the number **SEVEN (7)**.

#### **7320-7399 - Custodial (Club) Funds**

#### **7400-7499**

A Private Purpose Trust Funds is used to account for resources held for others in a trust capacity.

## BALANCE SHEET (GENERAL LEDGER) ACCOUNT CODE

The second element of the account code is the Balance Sheet or General Ledger code. This is the three (3) digit code that reports assets and other debits, liabilities and fund equity and any other credits. The Balance Sheet codes are prescribed and must be reported at those prescribed codes. A school district may expand the codes for management purposes but they must be collapsed back to the prescribed code before reporting. Balance sheets can be presented on a combined, combining or an individual fund basis, but for financial reporting purposes, the district must prepare a combined balance sheet.

Most financial software uses the three (3) digit code to account for transactions for revenues and expenditures. General ledger code 800 will be used for revenues and 900 for expenditures. These codes are not balance sheet codes but are used in this slot to identify revenues and expenditures.

Governmental funds and Fiduciary funds will reflect current assets and other debits, liabilities and fund equity and other credits. Only current expendable financial resources and related liabilities are included in the balance sheet for Governmental and Fiduciary Fund Types. The fund equity will indicate the amount of resources that are non-spendable, restricted, committed, assigned and unassigned.

- Non-spendable - fund balances are amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be

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## ACCOUNT CODE STRUCTURE

maintained intact. (Examples: inventories, prepaid items, principal of a permanent fund)

- Restricted – fund balances are amounts that are restricted to specific purposes either by law or externally by creditors, grantors contributors. (Examples: unspent grant funds, unspent bond proceeds, funds held in debt service accounts for debt payment)
- Committed – fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the school board. The purpose should be specified and approval of the commitment should occur prior to the end of the reporting period. The amount of the commitment may be determined during a subsequent period.
- Assigned – fund balances are amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the school board or by a designee of the board who has the authority to assign amounts for specific purposes. No formal board action is required.
- Unassigned – fund balance is the residual classification for the general fund and is available for any legally authorized use. The general fund should be the only fund that reports a positive unassigned fund balance.

All financial transactions should have a Balance Sheet or General Ledger code.

## FUNCTION (EXPENDITURE AND REVENUE) CODE

The third element of the account code is the function code. This code is a four (4) digit code and can be either a revenue function or an expenditure function. The distinction is made by the use of the general ledger code for revenues and expenditures. The use of 800 would reflect revenue and 900 would be expenditures.

**Revenue functions** may not be added or expanded without authorization of the State Department of Education. There are some ranges allowed within functions for selected sources.

## ACCOUNT CODE STRUCTURE

Revenues are divided into six (6) sources with functions under each source for different revenues. Upon receipt of the revenue, the proper function must be determined. The source will determine the function assigned.

### LOCAL SOURCES:

These revenues are generated from sources mostly within the school district. These functions always begin with the number ONE (1). They will be designated as follows:

1120	Ad Valorem Tax
1210	In Lieu of Taxes
1310	Tuition from Individuals; including Summer School
1320-1340	Other Tuition Payments
1410	Transportation Fees from Individuals
1420-1440	Other Transportation Fees
1510-1540	Interest on Investments, Cash Deposits, and Other Gains
1611	Child Nutrition Daily Lunch Sales
1612	Child Nutrition Daily Breakfast Sales
1613	Child Nutrition Special Milk Program
1621	Child Nutrition Daily Adult Sales

1622	Child Nutrition Extra Food Sales
1630	Child Nutrition Special Functions
1640	Inspection Fees for FDC Homes
1711	Admission Fees-Football
1712	Admission Fees-Basketball
1713	Admission Fees-Baseball
1714	Admission Fees-Track
1715	Athletic Passes
1716	Admission Fees-Soccer
1717	Admission Fees-Softball
1718	Admission Fees-Other
1719	Admission Fees-Volleyball
1721	Bookstore Sales
1722	Vending Machines
1723	Concessions-Football
1724	Concessions-Basketball
1725	Concessions-Baseball
1726	Concessions-Softball
1727	Concessions-Band
1728	Program Ads

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## ACCOUNT CODE STRUCTURE

1729	Fundraisers
1731	Locker Fees
1739	Other Fees such as Transcript, ROTC, Uniform, Cell Phone Fees
1741	Tech Fees
1742-1790	Other Student Activity Revenue
1791	Field Trip Collections
1792	School Pictures
1793	Annuals/Yearbooks
1794	Elementary Paper & Pencils
1796	Caps, Gowns, Diplomas
1797	Cheerleader Collections
1910	Rentals
1920	Donations from philanthropic foundation, private individual or private organization for which no repayment or special service to the contributor is expected - \$500 or less. Over \$500 are sent to the Business Office
1931-1939	Instructional fees-paper fees, lab fees, or other instructional related fees
1920	Instructional Fees
1941	Kindergarten Fees
1942	Workbook Fees
1943	Computer Lab Fees
1944	Driver Ed Fees
1945	Band Fees
1946	Textbook Fines
1947	Library Fines
1949	Other Fees
1992-1999	Miscellaneous- revenue received from local sources not otherwise identified

### INTERMEDIATE SOURCES:

These revenues are generated from intermediate sources and are not common. Intermediate source functions will always begin with the number TWO (2).

### STATE SOURCES:

These revenues are received from state agencies and may be unrestricted or restricted in use. The function assigned will determine if restricted or not. State source functions will always begin with the number THREE (3). They will be designated as follows:

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## ACCOUNT CODE STRUCTURE

31xx Un-restricted state revenues, may be used for general purposes. (Ex: Homestead Exemption, MAEP, Severance Tax, Chickasaw funds, Driver's Ed funds, Ad Valorem Tax Reduction funds). Functions 3190-3199 are available for use for any unrestricted state sources not otherwise identified. These sources are usually recorded in a General Fund.

32xx Restricted state revenues, used for specific purposes. These sources are usually recorded in a Special Revenue Fund and expended only for the reason received. (Ex: Child Nutrition, EEF, Vocational). Functions 3290-3299 are available for use to account for any restricted state sources not otherwise identified.

38xx State revenue received in lieu of taxes. These revenues can be recorded in the general fund and are not restricted in use. (Ex: Rail Car, Heavy Trucks, Rental Cars)

3900 Revenue for/on behalf of the LEA

### FEDERAL SOURCES:

These revenues are received from the federal government and may be unrestricted or restricted in use. Federal sources may be received through the state or they may be received directly from the federal government. Federal source functions will always begin with the number FOUR (4). They will be designated as follows:

41xx Unrestricted federal revenues that are received directly from the federal government. (Ex: E-Rate, Impact Aid) Most of these revenues can be used in the general fund. Functions 4190-4199 are designated for revenues that are direct and unrestricted but are not specifically assigned a code.

42xx Unrestricted federal revenues received by the district through the state. (Ex: CHIPS) Most of these revenues can be used in the general fund. Functions 4290-4399 are designated for revenues that are unrestricted and are received through the state but are not specifically assigned a code.

43xx Restricted federal revenues received directly from the federal government. (Ex: Impact Aid) These are received for specific purposes and must be accounted for in a special revenue fund. These funds are usually a result of a grant. Functions 4390-4399 are available for use for other restricted, direct federal revenues.



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## ACCOUNT CODE STRUCTURE

44xx Restricted federal revenues received by the district through the state. (Ex: Title III, Title I, SPED, Child Nutrition, Vocational, Title II) These are received for specific purposes and must be accounted for in a special revenue fund. Functions 4480-4499 are available for revenues that are restricted in use and are received through the state and have not been assigned a specific code.

45xx Federal revenues received in lieu of taxes that are not restricted in use and can be recorded in the general fund. (Ex: National Forest)

4900 Revenue for/on behalf of the LEA

### **SIXTEENTH SECTION SOURCES:**

These revenues are generated from the use of sixteenth section lands. They will be recorded in either the sixteenth section principal fund or the sixteenth section interest fund. The origin of the revenue will determine which fund. If the revenue is received from the sale of timber or timber products, 15% of that sale must go to the forestry escrow fund. If the revenues are from renewable resources, they would be recorded in the sixteenth section interest fund. If the revenue is non-renewable, the receipt is to the sixteenth section principal fund. Sixteenth source functions always begin with the number FIVE (5). They are designated as follows:

51xx Rents and Leases

52xx Sale of Timber and timber products

53xx Sale of other assets, it will be important to distinguish renewable  
from non-renewable

5400 Pro rata revenue from other districts

5500 Permanent damages to trust lands

56xx Earnings on sixteenth section lands

5700 Cost sharing Payments

5900 Other sixteenth section revenues

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## ACCOUNT CODE STRUCTURE

### OTHER FINANCING SOURCES:

Revenues received from a source that is not designated as local, state, federal, or sixteenth section should be recorded using the following assigned functions. These sources, depending on origin, could be recorded in general funds, debt service funds or possibly other funds. Other financing source functions always begin with the number SIX (6). They are designated as follows:

6100-6350	Proceeds of debt issuance.
6400	Insurance loss recoveries
6500-6550	Proceeds from asset sales
6600	Sale of other property
6710-6720	Inter-fund transfers
6800	Payments held by escrow agents
69xx	Miscellaneous other financing source

### DIRECT INCREASE IN FUND EQUITY:

A revenue function may also be used if the district is going to make a direct increase in fund equity. This could be recorded in any fund. Use of these functions is not common. These functions always begin with a SEVEN (7). They are designated as follows:

7100	Prior Period Adjustment
7200	Increase in Reserve for Inventory
7300	Residual Equity Transfer in

**Expenditure functions** may not be added or expanded without authorization of the State Department of Education. There are some ranges allowed within selected functions.

When assigning expenditure function numbers, consider what you are purchasing and where it will be used. Function codes used for personnel should match the district personnel report submitted through the MSIS system.

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## ACCOUNT CODE STRUCTURE

Expenditures fall into seven (7) broad functions with many specific functions attached. It must be decided which of the specific functions apply and if none do, then a function must be created out of the available ranges. Consistency is a very important factor in coding expenditures.

### INSTRUCTION:

These functions are used for expenditures that are made in support of any instructional programs of the district. It is important to remember the dollar amount that must be spent on each child will be taken from these expenditure functions. Functions for instruction always begin with the number ONE (1). They are designated as follows:

<b>Regular Programs:</b>	<b>Description:</b>
1105	Pre-K
1110	Kindergarten
1120	Elementary
1130	Middle School
1140	High School
1142	Vocational Education
1191	Drivers Education

<b>Special Programs:</b>	<b>Description:</b>
1194	Band
1210	Gifted
1220	Special Education
1230	Alternative School

## ACCOUNT CODE STRUCTURE

1250	Title I
1290	Other Special Programs

<b>Adult Education Programs:</b>	<b>Description:</b>
1310-1370, 1390	Adult Education Programs

<b>Summer School Programs:</b>	
1410	Elementary Summer School
1420	High School Summer School

<b>Other Instructional Programs:</b>	<b>Description:</b>
1910	Athletic
1920	Student Activities
1930-1990	Other

**SUPPORT SERVICE:** Support service functions are divided into several broad functions with specific functions to follow. These functions are used to code any expenditures being made to support the students, the instructional staff, the administration, the operation and maintenance of the school district, and the transportation of students. There are also some functions included here for district wide services. Support Service functions can be used in general funds, special revenue funds, and possibly a capital project fund. Support services functions always begin with TWO (2). They are designated as follows:

<b>Support Services: Students</b>	<b>Description:</b>	<b>Additional Functions:</b>
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## ACCOUNT CODE STRUCTURE

2110	Attendance & Social Work	2111-2114, 2119
2120	Guidance Services	2121-2126, 2129
2130	Health Services	2131-2134, 2139
2140	Psychological Services	2141-2144, 2149
2150	Speech Pathology & Audiology	2151-2153, 2159
2190	Other Support Services - Students	

<b>Support Services – Instructional Staff</b>	<b>Description:</b>	<b>Additional Functions:</b>
2210	Improvement of Instructions Services	2211-2213, 2219
2220	Educational Media Services	2221-2225, 2229
2290	Other Support Services Instructional Staff	2290

<b>Support Services – General Administration</b>	<b>Description:</b>	<b>Additional Functions:</b>
2310	Board of Education Services	2311, 2319
2320	Office of the Superintendent	2321, 2329
2330	Special Area Administration	(NOTE: used in general administration cost calculation)
<b>Support Services – School Administration</b>	<b>Description:</b>	<b>Additional Functions:</b>

## ACCOUNT CODE STRUCTURE

2410	Office of the Principal	
2490	Other School Administration	

<b>Support Services - Business</b>	<b>Description:</b>	<b>Additional Functions:</b>
2510	Fiscal Services	2511-2517, 2519
2520	Purchasing Services	
2530	Warehousing and Distributing Services	
2540	Printing, Publishing, Duplicating	
2590	Other Business Services	

<b>Support Services – Operation and Maintenance of Plant</b>	<b>Description:</b>	<b>Additional Functions:</b>
2610	Supervision of Operation and Maintenance- School Maintenance	
2620	Operating Building Services- District Maintenance	
2630	Care and Upkeep of Grounds	
2640	Care and Upkeep of Equipment	
2650	Vehicle Operation and Maintenance	
2660	Security Services	
2690	Other Operation and Maintenance of Plant	

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## ACCOUNT CODE STRUCTURE

<b>Support Services – Student Transportation Services</b>	<b>Description:</b>	<b>Additional Functions:</b>
2710	Supervision of Student Transportation	
2720	Vehicle Operation	
2730	Monitoring	
2740	Vehicle Servicing and Maintenance	
2790	Other Student Transportation	

<b>Support Services – Central</b>	<b>Description:</b>	<b>Additional Functions:</b>
2810	Planning, Research, Development, Evaluations	
2820	Information	2821-2824, 2829
2830	Staff Services	2831-2834, 2839
2840	Data Processing	2840-2844, 2849

### **NON-INSTRUCTIONAL SERVICES:**

Non-Instructional expenditures do not directly affect the instructional program or the services that support instruction. These non-instructional expenditures may be made in support of the students, staff and/or the community. Non-Instructional Services functions always begin with the number THREE (3). They are designated as follows:

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## ACCOUNT CODE STRUCTURE

<b>Non – Instructional Services:</b>	<b>Description:</b>
3100	Food Service
3200	Enterprise (not common)
3300	Community Service
3900	Other Non-Instructional
3950	Scholarship Awards
3975	Subsidies to other LEAS

### SIXTEENTH SECTION SERVICES:

Sixteenth Section expenditure functions are used to account for expenses to maintain and improve sixteenth section land. Sixteenth section functions always begin with the number FOUR (4). They are designated as follows:

<b>Sixteenth Section:</b>	<b>Description:</b>
4100	Appraisal and Survey
4200	Improving Land
4300	Drainage District Taxes
4400	Allocations to other LEAs
4500	Management Fees
4600	Attorney's Fees
4700	Purchase of Lieu Lands
4900	Other Expenditures



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## ACCOUNT CODE STRUCTURE

### FACILITIES ACQUISITION AND CONSTRUCTIONS SERVICES:

Expenditures made to acquire land and buildings or to construct buildings would be accounted for with functions from the Facilities Acquisition and Construction codes. Also included would be expenditures for additions to buildings and improvements to sites. Capitalized expenditures for additions to building improvements and for improvements other than buildings, as well as construction-in-progress would be accounted for with these functions. Minor re-modeling and minor roof repair are not expenditures to be capitalized so these functions would NOT be used. These functions normally appear in district capital project funds. Facilities acquisition and construction functions always begin with the number FIVE (5). They are designated as follows:

<b>Facilities Acquisition and Construction:</b>	<b>Description:</b>
5100	Site Acquisition
5200	Site Improvement
5300	Architecture and Engineering
5400	Educational Specifications Development
5500	Building Acquisition and Construction
5600	Building Improvements
5900	Other Facilities Acquisition and Construction

### DEBT SERVICE:

Debt Service functions is used to record the payment of principal and interest on the school district long term debt. These functions can be used in a general fund, special revenue funds, or debt service fund. Debt Service function codes always begin with the number SIX (6). Debt Service funds are designated as follows:

<b>Debt Service:</b>	<b>Description:</b>
6110	Transportation Loans Repaid
6120	Three Mil – Ten Year Loans Repaid

## ACCOUNT CODE STRUCTURE

6130	Capital Lease Payments
6140	General Obligation Bonds Repaid
6150	Limited Obligations Bonds Repaid
6160	Shortfall Loans/Notes Repaid
6180	Certificates of Participation Repaid
6190	Qualified Zone Academy Debt Repaid
6191-6199	Other Debt
<b>Other Debt Service Payments:</b>	
6300	Advance Refunding Escrow
6400	Payments for Arbitrage Commitments
6500	Debt Issuance Cost
6600	Discount Amortization
6900	Other Debt Service Payments

### OTHER FINANCING USES:

These functions are used for items that are not properly classified as expenditures but still must be accounted for. These functions are designated as follows:

<b>Other Financing Uses:</b>	<b>Description:</b>
Transfers Out	
7110	Indirect Costs, Transfers Out
7120	Inter-fund Transfers Out

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## ACCOUNT CODE STRUCTURE

7500	Payment to Refunded Bond Escrow Agent
7600	Payment to Qualifies Zone Academy Debt Escrow Agent
7900	Miscellaneous Other Financing Uses
7925	Special Items
7950	Extraordinary Items

### DIRECT DECREASES IN FUND EQUITY:

An expenditure function may also be used if the district is going to make a direct decrease in fund equity. Use of these functions is not common. These functions always begin with the number EIGHT (8). They are designated as follows:

Direct Decreases in Fund Equity:	Description:
8100	Prior Period Adjustments
8200	Decrease in Reserve for Inventory
8300	Residual Equity Transfers Out

### PROGRAM CODES

The fourth element of the account code is the program code. The program code is an **OPTIONAL** code. It can be used with either revenues if allowed by the district financial software or expenditures. There are no prescribed program codes. This code is user defined and can be used by the school district to track any program expenses or revenues for district management purposes.

Management of district financial transactions is best determined by the individual district. Tracking of program expenses and revenues may be better achieved by the use of a separate fund code.

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# ACCOUNT CODE STRUCTURE

## OBJECT CODES

The fifth element of the account code is the object code. An object code may be used with either revenue or an expenditure function. The use of an object code with a revenue function is **OPTIONAL**.

Expenditure object codes are required with each expenditure function. The object should be assigned based on the description that best fits the item or service that is being purchased. The question, "What is the district buying or receiving?" should be asked when coding the expenditure. Expenditure object codes are prescribed and ranges are provided for expanded accounting as needed by the school district. There are some objects that are limited to specific functions. Object codes are separated into the general areas with specific objects defined under each general code. They are as follows:

**PERSONAL SERVICES, SALARIES-** Amounts paid for permanent and temporary employees, used with any function except 4000, 5000, 6000 and 7000.

<b>Personal Services - Salaries</b>	<b>Description:</b>
111	Teachers, Professional
112	Teacher Assistants
113	Clerical
114-119	Other Employees
121	Substitute Teachers
122	Part-time Personnel
123-129	Other Temporary Employees
131-150	Overtime Salaries
151-170	Compensate Absences Payable
171-199	User defined other employees

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## ACCOUNT CODE STRUCTURE

**PERSONAL SERVICES, EMPLOYEE BENEFITS-** Amounts paid by the school district for the employees including retirement and social security benefits as well as employer paid insurance. These objects can be used with any function except 4000, 5000, 6000, and 7000.

<b>PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>Description:</b>
210	Group Health Insurance
215	Group Life Insurance
220	Social Security
230	Retirement
240	Unemployment Compensations
250	Tuition Reimbursement
260	Worker's Comp
270	Health Benefits
291-299	Other Employee Benefits

**PURCHASED PROFESSIONAL AND TECHNICAL SERVICES-**Amounts paid by the school district for services that can be performed by vendors with specific skills in the service provided.

<b>Purchased Professional and Technical Services:</b>	<b>Description:</b>	<b>Additional Objects:</b>
310	Official/Administrative	
320	Professional/Educational Contracted services supporting the instructional program	321-322, 323-329

## ACCOUNT CODE STRUCTURE

330	Other Professional Services- Contracted services supporting the operation of the LEA	331-336, 337, 339
338	Athletic Officials paid through DragonFly	
340	Technical Services- Contracted services regarded as professional, but more technical in nature to support the operation of the LEA	342-343, 344-349
341	Data Processing Services used to purchase support services of a computer program or software	

**PURCHASED PROPERTY SERVICES**-These objects are used to account for the purchase of services not provided by employees of the school district. The services are for operating and maintaining school district property.

<b>Purchased Property Services:</b>	<b>Description:</b>	<b>Additional Objects:</b>
411	Water & Sewer	
412	Electricity	
413	Natural Gas	
414	Telephone	
415-419	Other Utility Services	

## ACCOUNT CODE STRUCTURE

420	Cleaning Services- Contracted services to clean buildings or upkeep grounds	421-423, 424-429
430	Repairs and Maintenance Services- Contracted services to upkeep buildings and equipment	431-439
440	Rentals-rental of land, buildings, or equipment	441, 443-449
442	Rental of Equipment	
450	Construction Services	
490	Other Purchased Property Services	

**OTHER PURCHASED SERVICES-**These objects are used to account for services not classified as professional, technical, or as a property service.

<b>Other Purchased Services:</b>	<b>Description:</b>	<b>Additional Objects:</b>
510	Student Transportation- Contracted services for transporting students	
520	Insurance	521-523, 524-529
530	Postal	533-539
531	Postage	
532	Postage Machine Rental	
540	Advertising	
550	Printing and Binding	
560	Tuition	
570	Food Service Management Contracted services for the operation of child nutrition program	
580	Travel and Per diem	

## ACCOUNT CODE STRUCTURE

590	Miscellaneous Purchased Services	
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**SUPPLIES**-These object codes are used for the purchase of items that are consumable.

Supplies:	Description:	Additional Objects:
610	General Supplies	612-619
611	Software-used to purchase permission or rights to use a computer program or software; cost can include support services	
620	Transportation Supplies	622-623, 624-629
630	Petroleum, Oils, & Lubricants	632, 633-639
631	Fuel	
640	Food	641-643, 644-649
651	Textbooks-currently used for purchase of tangible textbooks	
652	Books and Periodicals	653-659
660	Resale Items	
661	Resale Stores	
662	Resale Vending Machine	
663	Resale Concessions Football	
664	Resale Concessions Basketball	



## ACCOUNT CODE STRUCTURE

665	Resale Concessions Baseball	
666	Resale Concessions Softball	
667	Resale Concessions-Band	
668	Resale Concessions-Other	
669	Resale Other Fundraisers	

**PROPERTY**-These object codes are used to account for the purchase of capital assets. More detailed information on property codes in the Capital Asset section.

Property:	Description:	Additional Objects:
710	Land	
721	Buildings	Less than \$50,000
725	Buildings	Over \$50,000
728	Building Improvements	Less than \$25,000
729	Building Improvements	Over \$25,000
731	Computer Equipment	Less than \$5,000
733	Computer Equipment	Over \$5,000
735	Other Furniture and Equipment	Less than \$5,000
737	Other Furniture and Equipment	Over \$5,000
740	Non-Capitalized Property	Supplies over \$100
751	Improvements Other Than Buildings	Less than \$25,000

## ACCOUNT CODE STRUCTURE

753	Improvements Other Than Buildings	Over \$25,000
755-768	Leased Property	
771	Cars and Trucks	Less than \$5,000
772	Cars and Trucks	Over \$5,000
773	Buses	Less than \$5,000
774	Buses	Over \$5,000
775	Other Mobile Equipment	Less than \$5,000
776	Other Mobile Equipment	Over \$5,000
790	Depreciation	

**OTHER OBJECTS-** These object codes are used for expenditures not coded otherwise.

Other Objects:	Description:
810	Dues and fees
820	Judgments and claims against the LEA
830	Interest
840	Redemption of principal
848	Discount on debt
849	Debt issuance costs
845	Other debt related payments
851	Payments to providers
852	Payments to state board of health
860	Repayments to state agency

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## ACCOUNT CODE STRUCTURE

870	Scholarship awards
875	Loss on sale of investments
880	Losses on sale/disposal of capital assets
885	Decrease in FMV of investments
890	Miscellaneous

**OTHER USES OF FUNDS**-Object codes to use for transactions not properly recorded as expenditures but requiring control.

<b>Other Uses of Funds:</b>	<b>Descriptions:</b>
910	Summer Food – administrative indirect costs
920	Summer food – operations indirect costs
930	Summer food – transportation costs
940	Summer food – use allowance
990	Miscellaneous other uses

## OPERATIONAL UNIT CODE

The sixth and final element of the accounting code is the operational unit code. The operational unit code is mandatory for expenditure functions 1000 through 2490 and for all Title I expenditures. The operational unit code may be used for other functions at the discretion of the school district. Operational unit codes will be unique to each school district. The operational unit code is assigned to each school in the school district by the State Department of Education. When a school is not to be designated as the operational unit code, the district should use 01 as the code. Other codes may be used for management purposes but must be collapsed into either one of the assigned school codes or to code 01 before transmission of the financial data.