



# Finance Account Coding Guidelines

# EXPENSE CODING “Cheat Sheet”

Definitions:

1. **Fund:** An account grouping of expenses or revenues
2. **Type:** Expenses are identified by an “E” ; Revenues are identified by a “R” Location:
3. **Location:** A three digit code that identifies the location of the expense or revenue.
4. **Object Codes** are for expenses and **Source Codes** are revenue codes. Both are three digits, but the same number (ie: 299) means something different if it’s an expense or a revenue.
5. **Function:** This is a 6 digit number code that represents a program area (ie: 121000 is art).
6. **Project:** This is a 3-digit number at the end of the accounting code which identifies a certain project or program. Only in certain cases, which the district, state or federal government will provide a project code.

Fund	Location/Organization	Object/Source	Function	Project
XX	---	XXX	---	XXX
			---	XXX
			XXX XXX	---
				XXX

Example: 10 E 150 411 110500 000

*(Example code identifies: general fund – expense-elementary school-general supplies – fifth grade – no special project code)*

**FUND:** *This part of the account number indicates from which fund the expenditure will be made.*

10	General Fund (In most cases Fund 10 (General Fund) will be used for budget requests.)
21	Gift Fund (Used for Gifts and Fundraising only-approval needs to be given by Business Manager)
27	Special Education Fund (Fund 27 is used for Special Ed.)
50	Food Service Fund (Food Service personnel only.)
60	Pupil Activity Accounts
72	Scholarships
80	Community Service Fund (facility usage, pool, etc.)
96	Cooperative Programs Fund (invitational, tournament, etc.)

**LOCATION:** *This part of the account number designates the location or school against which the expenditure will be recorded.*

080	District Wide
100	Primary School (EC-Kindergarten) includes OSC until 6/30/2018
150	Elementary School (Grades 1-5
160	OSC starting 7/1/2018
201	Middle School (Grades 6-8)
401	High School (Grades 9-12)
450	Swimming Pool
501	District Office

**OBJECT:** (Detailed codes on Page 4-5) *This part of the account number describes the general category of what "thing or service" is being requested. The object codes that will be used fall into these general areas:*

300-399	Purchased Services rendered by individuals who are not on district payroll
400-499	Non-Capital Objects which are expendable or consumed in one year
500-599	Capital Objects of a permanent nature which are of <u>significant</u> value (\$5000 or more)
900-999	Dues and Fees

**FUNCTION:** (Detailed codes on pages 6-8) *This part of the account number identifies the purpose (subject/class/educational program) for which the request is being made.*

**PROJECT:** *This part of the account number is not typically used, but does/can add a dimension that allows for identification of special projects. Some current project numbers are:*

011	State Aid Eligible Program
019	Special Ed District Expense
157	Title V
141	Title I (Chapter 1)
329	Title IV
341	(Fund 27) PL94-142 Grant – Flow Through
365	Title IIA – Teacher & Principal Training
388	AODA Mini-Grant
391	Title III – A Formula Grant
395	AODA Grant
400	Carl Perkins
577	CTE Incentive
601	Summer School
603	PARCC
704	LCAT
705	Safety Grant Round 1
706	Safety Grant Round 2
751	Drug Free Communities Grant (DFC)
910	17-19 Construction Referendum
963	ECCP for HS Credit
964	ECCP NOT for HS Credit

**Object Codes: Identifies the type of purchase you are making**

**Common Codes used by staff**

310	Purchased Services
342	Employee Travel
411	General Supplies
449	Other Non-Capital Equipment
941	District Dues
942	Employee Dues
943	Student Dues

**Specialized Object codes used only by certain programs**

341	Pupil Travel	Used with 256000 Transportation
370	Non-gov't ed services	HS Office & Guidance
387	Pmt to state including UW	HS Office & Guidance
415	Food	FACE & Principal
420	Apparel	Athletics & Music
431	Audio-Visual Media	LMC Only
432	Library Books	LMC Only
433	Newspapers	LMC Only
434	Periodicals	LMC Only
435	Instructional Software	LMC Only
439	Other Media	LMC Only
442	Non-Capital IT Equipment	IT
450	Objects for Resale	Music, IT, Patchwork/Transition
471	Workbooks	Curriculum & Instruction Only
472	Textbooks	Curriculum & Instruction Only
479	Other Books	Curriculum & Instruction Only
941	Pupil Dues	
942	Employee Dues	
943	District Dues	

**Building & Grounds object codes**

323	Operational Services
324	Maintenance Services
327	Construction Service
328	Maintenance – Vehicles
331	Natural Gas Service
336	Electric Service
337	Water Service
338	Sewer Service
339	Other Utility Services
348	Fuel (Gasoline or Diesel)
551	Capital Equipment Purchase
568	Capital Equipment Replacement

## Function Codes: Identifies Program Area

<b>110000 UNDIFFERENTIATED CURRICULUM</b>		<b>120000 REGULAR CURRICULUM</b>
110040...Field Trip (except bus) 110050...PBIS 110900...Kindergarten 110940...4-K 110100...1st Grade 110200...2nd Grade 110300...3rd Grade 110345...OSC (3,4,5) 110400...4 <sup>th</sup> Grade 110405...4 <sup>th</sup> / 5 <sup>th</sup> Multiage 110500...5 <sup>th</sup> Grade		121000...Art 122000...English/Language Arts 122110...Reading 122643..3-Act Play 123219...Spanish 123500...Distance Learning Lab 124000...Math 125100...Vocal Music 125500...Instrumental Music 125900..Musical Production 126000...Science 127000...Social Studies
Grade 6	110600 - 6 <sup>th</sup> Grade 122600 – 6 <sup>th</sup> Language arts 124600 – 6 <sup>th</sup> Math 126600 – 6 <sup>th</sup> Science 127600 – 6 <sup>th</sup> Social Studies	
Grade 7	110700... 7 <sup>th</sup> Grade 122700 – 7 <sup>th</sup> Language Arts 124700 – 7 <sup>th</sup> Math 126700 – 7 <sup>th</sup> Science 127700 – 7 <sup>th</sup> Social Studies	
Grade 8	110800... 8 <sup>th</sup> Grade 122800 – 8 <sup>th</sup> Language Arts 124800 – 8 <sup>th</sup> Math 126800 – 8 <sup>th</sup> Science 127800 – 8 <sup>th</sup> Social Studies	
110943	Exchange Programs	

<b>130000 VOCATIONAL ED</b>	<b>140000 PHY ED/HEALTH</b>
131000.... Agriculture Education 131500.... Greenhouse 132000.... Business Education 132900... STEAM Education 135000.... Family/Consumer Ed. 136000.... Technology Education 139600... Youth Apprenticeship	141000.... Health Education 143000.... Physical Education

<b>150000 SPECIAL ED FUND 27</b>	<b>160000 CO-CURRICULAR</b>
152000.... Early Childhood 156600.... Speech/Language 156700.... Visually Impaired 158000.... Cross Categorical 158401... Patchwork Enterprise 158402... 18-21 Transition Program 159100.... Special Ed. Educational Assts.	161207.... Danz Team 161308.... Cheerleading, Football 161311.... FFA 161320.... Math Team 161321.... Mock Trial 161322.... NHS 161336.... Advocate, HS Newspaper 161339.... Forensics 162104.... Girls Softball 162105.... Girls Basketball 162116.... Girls Soccer 162118.... Girls Tennis Team 162120... Girls Swim Team 162121.... Girls Volleyball 162204.... Boys Baseball 162205.... Boys Basketball 162208.... Boys/Girls Cross Country 162210.... Football 162212.... Boys Golf Team 162216.... Boys Soccer 162219.... Boys/Girls Track and Field 162222.... Boys Wrestling 162223.... Boys Hockey 162390.... All Athletics 162391... Athletic Trainer

<b>172000 GIFTED/TALENTED</b>	<b>210000 PUPIL SERVICES</b>
172000.... Gifted and Talented	213000.... Guidance 214200... School Nursing Services 214914... Wellness 215000.... Psychological Services(FUND 27) 218100.... Occupational Therapy (FUND 27) 218200.... Physical Therapy (FUND 27) 219100... Translation Services 221100.... Director of Instruction 221300.... Instructional Staff Training 223300... Director of Student Services

<b>220000 LMC CODES</b>	<b>230000 SUPERINTENDENT/BOARD</b>
222200.... LMC Local Costs 222210.... LMC Common School Fund	231000.... Board of Education 231500... Legal Service 232000.... District Administrator

<b>240000 PRINCIPAL</b>	<b>250000 BUSINESS OFFICE</b>
241000.... Office of the Principal 241001... Work Permits	251000.... Business Manager 252000... Fiscal Services 258400... Copy Services 258500... Mail

<b>253000 B&amp;G OPERATIONS</b>	<b>254000 B&amp;G Maintenance/Repairs</b>
253210.... Mowing & Groundskeeping 253220.... Snow Removal 253230.... Pest Control Services 253290... Other Site Operations 253310.... Electrical Operations 253320.... Plumbing Operations 253330.... Heating/AC/Ventilation 253350... Cleaning Services 253360... Environmental Services 253390... Other Building Operations 253400... Equipment Operations 253500... Vehicle Operations 253900... Swing Crew	254100... Director of B&G 254200... Site Maintenance/Repairs 254310... Electrical Maint/Repairs 254320... Plumbing Maint/Repairs 254330... HVAC Maint/Repairs 254370... Roof Maint/Repairs 254390... Other building Maint/Repairs 254490... Equipment Maint/Repairs 254500... Vehicle Maint/Repairs

<b>256000 TRANSPORTATION</b>	<b>257000 FOOD SERVICES</b>
256710.... Bus Routes 256720.... Shuttles 256740.... Co-Curricular 256750... Specialized Transportation 256770.... Field Trips	257000...Food Service 257210...Breakfast 257220...Lunch 257240...Milk 257290...Other Food Service

<b>260000 CENTRAL SERVICES</b>	<b>390000 COMMUNITY SERVICES</b>
132900...Technology 221500...Instruction Related Technology 263300....Telephone 263510.... Auditorium 266400.... Technology 266600.... Internet 295000....Administrative Technology Services	390143... Pool 390300... Community Programs