Chart of Accounts Coding Sheet - General Fund Expenditures
XXX-XXXX-XXXX-XXX-XXX-XX-XX-XXXX-X
Fund-Program-Function-Location-Object-Administrator-Line Item-Sequence-Account Type

FUND	
001	General Fund

PROGRAM	
1000	Regular Education
2000	Special Education
3000	Vocational Education
6000	Adult/Continuing Education
9000	Co-Curricular and Extra-Curricular

FUNCTION	
1000	Instruction
1102	Art
1103	Business Education
1105	Language Arts
1106	Foreign Language
1108	Health Instruction
1109	Family and Consumer Sciences
1110	Technical Education
1111	Mathematics
1112	Music
1113	Science
1115	Social Studies
1121	Driver's Education
1150	Career Education
1151	Reading
1181	Physical Education
1190	Homebound Instruction
1210	Talented and Gifted
1250	Tutorial
1251	Preschool
1260	Special Education
1261	English as a Second Language
2100	Support Services
2120	Guidance Services
2130	Health Services
2140	Psychological Services
2150	Speech Pathology
2160	Occupational Therapy
2190	Other Support Services
2212	Curriculum Development
2213	Professional Development
2220	Library/Media Services
2230	Instruction-Related Technology
2310	Board of Education
2320	Executive Administration
2410	Office of the Principal
2490	HS Graduation
2510	Fiscal Services
2580	Administrative Technology
2600	Operation and Maintenance of Plant
2700	Student Transportation
3000	Operation of Non-Instructional Services
3100	Food Services Operations
4000	Facilities Acquisition and Construction
5000	Debt Service

LOCATION	
000	District
099	Central Office
101	Lyme Consolidated School
102	Mile Creek School
103	Center School
251	Middle School
462	High School
500	SPED District
501	SPED Lyme
502	SPED Mile Creek
503	SPED Center
551	SPED Middle
562	SPED High

OBJECT	
111	Certified Salaries
112	Non-Certified Salaries
113	Substitute Teachers
119	Other
200	Personal Services/Employee Benefits
210	Group Insurance
220	Social Security
230	Retirement
250	Tuition Reimbursement
260	Unemployment Compensation
270	Worker's Compensation
300	Purchased Professional Services
322	Inservice Grant
323	Pupil Services Grant
324	Field Trips Grant
325	Parent Activities Grant
330	Other Prof/Tech Services
400	Purchased Property Services
450	Construction Services
500	Other Purchased Services
510	Student Transportation
511	St Transport from Another School District
519	St Transport Other Sources
530	Communications
540	Advertising
550	Printing
561	In-State Tuition
562	Out of State Tuition
563	Private Tuition
569	Tuition - Other
570	Food Service Management
580	Travel
590	Other Purchased Services
600	Supplies
611	Instructional Supplies Grant
622	Electricity
624	Heating Oil
640	Books and Periodicals
650	Technology Supplies
690	Other Supplies
700	Property Grant
730	Equipment
734	Technology Related Hardware
735	Technology Software
810	Dues and Fees
831	Redemption of Principal
832	Interest

ADMINISTRATOR	
00	Business Manager
01	Lyme Principal
02	Mile Creek Principal
03	Center Principal
04	Middle School Principal
05	High School Principal
06	Curriculum/PD Director
07	SPED Director
08	Facilities Director

LINE ITEM	
00	Certified Salaries
01	Non-Certified Salaries
02	Transportation
03	Debt Service
04	Employee Benefits
05	Instructional Programs
06	Special Education
07	Support Services
08	Administrative Services
09	Facilities Operation and Maintenance

SEQUENCE	
0000	As needed or grant year

ACCOUNT TYPE	
3	Expenditure Account