

GENERAL LEDGER ACCOUNTING

- A. Chart of Accounts. All of the District's accounts are comprised of ten segments: the fund, the function, the program, the facility, the executive level, the department, future use, future use, the object code, and the project code (required only for grant and construction funds and may be used as an additional code as needed).

Fund	Function	Program	Facility	Exec Level	Depart.	Future Use	Future Use	Object Code	Project Code
XXX	XXXX	XXXX	XXXX	XX	XXXX	0000	0000	XXXXXX	XXXXX

1. The Fund (XXX). The first three numbers followed by a space denote the fund. A fund is an accounting entity with a self-balancing set of accounts which are used to segregate specific activities or to meet legal or administrative restrictions.

Examples that you might use or see on reports:

100 General Funds

300 Capital Projects

4XX Grants such as Title I, IDEA, Title II

5XX Grants

600 School Nutrition Services

2. The Function (XXXX). The fifth, sixth, seventh, and eighth digits represent the function. The function describes the activity or purpose for which a service or material is acquired. Valid functions are as follows:

1000-Instruction (activities dealing directly with the interaction between teachers and students)

2100-Pupil Services (activities designated to assess and improve the well-being of students and to supplement the teaching process-testing, attendance, social work, health services)

2220-Media Services (activities concerned with directing, managing, and operating educational media centers)

2230-Grants Administration (activities concerned with administering and overseeing federal, state, or local grants)

2300-General Administration (activities concerned with establishing and administering policy for operating the District)

2400-School Administration (activities concerned with overall administrative responsibility for school operations)

2500-Business Support Services (activities concerned with the fiscal operation of the District, including budgeting, financial and property accounting, payroll, inventory, internal auditing, and managing funds)

2600-Maintenance and Operation (activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition)

2700-Student Transportation Services (activities concerned with the conveyance of students to and from school and trips to school activities)

2800-Central Support Services (central office activities other than general administration and business services-human resources, data processing, research, public relations)

2900-Other Support Services (all other activities not otherwise classified)

3100-School Nutrition Services (activities concerned with providing food to students and staff)

3200-Enterprise Operations (activities that are financed and operated in a manner similar to private business where the intent is to recover costs through user charges-stadiums, wellness center)

4000-Facilities Acquisition and Construction Services (activities concerned with the acquisition of land and buildings, renovating buildings, the construction of buildings and additions to buildings, improvements to sites)

5100-Debt Service (outlays of cash to retire long-term debt-principal and interest expense)

3. The Program (XXXX). The ninth through twelfth digits represent the program code which describes specific activities or procedures designated to accomplish a predetermined objective. Selected examples include:

0110-Elementary Administration

0120-Middle School Administration

0130-High School Administration

1011-Kindergarten

1021-Grades 1 to 3

1051-Grades 4 to 5

1081-Grades 6 to 8

1041-Grades 9 to 12

4. The Facility (XXXX). The thirteenth through sixteenth digits represent the facility code. It will be the four digit code corresponding to the state code.

5. The Executive Level: The seventeenth and eighteenth represent the executive level.

6. The Department (XXXX). The nineteenth through twenty-second digits are the department code.

7. Future use. (XXXX). The twenty-third through twenty-sixth digits have been reserved for future use. For now, enter "0000" in this segment.
8. Future use. (XXXX) The twenty-seventh through thirtieth digits are also reserved for future use. For now, enter "0000" in this segment.
9. Object code has a specific purpose in telling us what kind of accounts we are using for the object code as follows:
 - 1 – Asset
 - 2 – Liability
 - 3 – Fund Equity
 - 4 – Revenue
 - 5 – Expenditure
 - 6 – Expendable equipment
 - 7 – Capitalized Fixed Asset

The remaining five digits of the object code are comprised of the object code and sub-object code.

10. Project Code (XXXXX). The project code can be used two ways. It will be used in Grants and Construction Accounting for what is called Project Ledger. This allows us to keep a running balance from the beginning of a grant or construction project which goes longer than our fiscal year. For example, Title One grants run from October through the next September, a period of fifteen months. A construction project, such as those funded through Esplost could run several years. The system allows us to keep a multiyear total for such items.

This project code can also be used in our regular accounting system as a means of separating individual prepaid lodging or keeping up with different types of miscellaneous revenue.

Requisitions and requests to pay which are for grant funds and construction must have an entry in this project code field. Contact your grants manager or construction contract administrator for these codes.