CHART OF ACCOUNTS CHEAT SHEET

1 2 3 4 5 6 7 8 9 10

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1- ACTV; 2- FUND; 3-CLASS; 4-ACCT CODE; 5-OBJ; 6-CCTR; 7-FUND SRCE; 8-APP. YR; 9-PRG; 10-SP USE

Always use the Chart of Accounts for full description and codes.

PUBLIC REVENUE CODES / DEPOSITS - Program Code Always "0000"

FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
12	4	6810	000	Earnings on Investments - Interest
12	4	7110	000	Admissions
12	4	7140	000	Appropriations
12	4	7180	000	Concessions
12	4	7220	000	Commissions
12	4	7260	000	Due & Fees
12	4	7300	000	Fines & Penalities
12	4	7340	000	Fund Raisers
12	4	7380	000	Grants
12	4	7420	000	Sales
12	4	7430	000	Donations
12	4	7440	000	Accommodations
12	4	7490	000	Other Public Revenue
12	4	9150	000	Loan Proceeds - Consult LSA
12	4	9210	000	Internal Transfers In - School Actvity Trns
12	4	9230	000	Transfer In From Central Office
12	4	9310	000	Sale of Fixed Asset(s) Consult LSA
12	4	9910	000	Refund Prior Year Expense(s)

COMMONLY USED PROGRAM CODES WITH EXPENSE CODES ONLY

1100 Kindergarten	2200 Children with Disabilities- Kindergarten
1200 Elementary	2300 Children with Disabilities- Grds 1-6
1500 Middle/High	2400 Children with Disabilities- Grds 7-12
8100 Program Pools	2800 Gifted & Talented Program (All grades)
	4400 School Sponsored Activities (Cheer, Band, Clubs, etc…)
	4500 School Sponsored Athletics

NON-PUBLIC REVENUE CODES / DEPOSITS - Program Code Always "0000"

FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
32	4	7510	000	Concessions
32	4	7610	000	Dues & Fees
32	4	7710	000	Fund Raisers
32	4	7810	000	Donations
32	4	7850	000	Accommodations
32	4	7910	000	Other Non-Public
32	4	9210	000	Internal Transfer In - School Activity Trnsf
32	4	9230	000	Transfer In from Central Office

CHANGE CASH CODES : PUBLIC & NON-PUBLIC - Program Code "0000"

FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
12	1	0115	000	Public Change Cash
32	1	0115	000	Non-Public Change Cash

SPECIAL ITEMS

School to School Transfers / Shared Mileage or Special Payroll

***SENDING* SCHOOL WILL CODE THEIR EXPENSE**

ACTV-12-5-9910-923-CCTR-7101-0-9700-**700**0 - Public Activities

ACTV-32-5-9910-923-CCTR-7501-0-9700-**7000** - Non-Public Activities

***RECEIVING* SCHOOL WILL CODE THEIR REVENUE**

ACTV-12-4-9230-000-CCTR-7101-0-0000-**7000** - Public Activities

ACTV-32-4-9230-000-CCTR-7501-0-0000-**7000** Non-Public Activitiies

INSTRUCTIONAL (Common Prg 1100-1500; 4400-4500) PUBLIC EXPENSE CODES

FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
12	5	**1100**	319	Other Professional Services
12	5	1100	381	Local Travel
12	5	1100	382	In-State Travel
12	5	1100	383	Out-of-State Travel
12	5	1100	394	Printing and Binding
12	5	1100	395	Insurance - CHECK PRG CODE
12	5	1100	397	Athletic Officials
12	5	1100	410	Instructional Supplies - Check PRG CODE
12	5	1100	411	Classroom Instructional Supplies
12	5	1100	414	Instructional Software - Check PRG CODE
12	5	1100	415	Athletic & PE Supplies
12	5	1100	420	Books and Periodicals
12	5	1100	491	Non-Cap. Instru. Equip **<**$5,000 ech
12	5	1100	492	Non-Cap. Instru. Furn/Fixture **<**$5,000 ech
12	5	1100	494	Non-Cap. Instru. Audio/Vis. **<**$5,000 ech
12	5	1100	495	Non-Cap. Instru. Comp. Hard. **<**$5,000 ech
12	5	1100	497	Non-Cap. Instru. Lab Equip. **<**$5,000 ech
12	5	1100	498	Non-Cap. Instru. Ath/PE Equip. **<**$5,000 ech
12	5	1100	499	Non-Cap. Instru. Other Equip. <$5,000 ech
12	5	1100	541	Capitalized Instru. Furn/Fixture >$5,000 ech
12	5	1100	542	Capitalized Instru. Audio/Vis. >$5,000 ech
12	5	1100	543	Capitalized Instru. Lab Equip. >$5000 ech
12	5	1100	545	Capitalized Instru. Comp. Hard. >$5,000 ech
12	5	1100	547	Capitalized Instru. Ath/PE Equip. >$5,000 ech
12	5	1100	589	Capitalized Instru. Other Equip. >$5,000 ech
12	5	1100	622	License Fees, Instruction
12	5	1100	623	Registration Fees, Instruction
12	5	1100	629	Other Dues & Fees, Instruction

OTHER (Prg 9600) NON-PUBLIC EXPENSE CODES

FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
32	5	9800	478	Items for Re-sale, Oth Expend.
32	5	9800	699	Other Objects, Oth Expend.

TRANSFERS (Prg 9700) PUBLIC EXPENSE CODES

32	5	9910	920	Internal Transfer Out, School Actvity Trns
32	5	9910	923	Transfer Out to Central Office

ALL FUND 12 EXPENSE CODES MAY BE USED WITH FUND 32 EXPENSES.

GUIDANCE/COUNSELING ***(Prg 8210) PUBLIC EXPENSE CODES***				
FUND	**CLASS**	**ACCT CODE**	**OBJECT**	**DESCRIPTION**
12	5	**2120**	381	Local Travel; Guidance & Counseling
12	5	2120	382	In-State Travel; Guidance & Counseling
12	5	2120	383	Out-of-State Travel; Guidance & Counseling
12	5	2120	410	Instructional Supplies; Guidance & Counseling
12	5	2120	419	Other Instruct. Supp; Guidance & Counseling
12	5	2120	420	Books & Periodicals; Guidance & Counseling
12	5	2120	471	Office Supplies; Guidance & Counseling
12	5	2120	482	Non-Inst Software; Guidance & Counseling
12	5	2120	489	Non-Inst Supplie; Guidance & Counseling
12	5	2120	491	Instructional Equip; Guidance & Counseling
12	5	2120	493	Non-Cap. Equip <$5000 ech; Guid. & Counseling
12	5	2120	589	Cap. Instrc Equp >$5000 ech; Guid. & Counseling
12	5	2120	623	Registration Fees; Guidance & Counseling
12	5	2120	629	Other Dues & Fees; Guidance & Counseling
TESTING ***(Prg 8210) PUBLIC EXPENSE CODES***				
12	5	**2130**	481	Testing Services - Testing Supplies
HEALTH SERVICES ***(Prg 8210) PUBLIC EXPENSE CODES***				
12	5	**2140**	326	Medical/Health Services; First Aid Services
12	5	2140	489	Medical/Health Services; First Aid Supplies
OTHER STUDENT SUPPORT ***(Prg 8210, 4400, 4500) PUBLIC EXPENSE CODES***				
12	5	**2190**	333	Software Maint. Agreement; Oth Student Svcs
12	5	2190	361	Telephone; Oth Student Svcs
12	5	2190	364	Postage; Oth Student Svcs
12	5	2190	369	Other Intercom Systems; Oth Student Svcs
12	5	2190	381	Local Travel; Oth Student Svcs
12	5	2190	382	In-State Travel; Oth Student Svcs
12	5	2190	383	Out-of-State Travel; Oth Student Svcs
12	5	2190	395	Insurance Svcs, Oth Student Svcs
12	5	2190	399	Oth Purchased Svcs, Oth Student Svcs-CK PRGM
12	5	2190	424	Magazines & Periodicals; Oth Student Svcs
12	5	2190	429	Oth Books & Periodicals; Oth Student Svcs
12	5	2190	461	Purchased Food, Field Trip/Pre-game meals

OTHER STUDENT SUPPORT ***(Prg 8210, 4400, 4500) PUBLIC EXPENSE CODES***				
FUND	**CLASS**	**ACCT CODE**	**OBJECT**	**DESCRIPTION**
12	5	**2190**	479	Oth Non-Instru Gen Supplies; Oth Student Svcs
12	5	2190	482	Oth Non-Instru Software; Oth Student Svcs
12	5	2190	489	Oth Non-Instru Supplies; Oth Stu Svcs-CK PRGM
12	5	2190	493	Non-Cap Non-Instru Equip <$5000 ech
12	5	2190	589	Oth Cap Equip >$5000 ech; Oth Student Svcs
12	5	2190	622	License Fees; Oth Student Svcs
12	5	2190	623	Registration Fees; Oth Student Svcs
12	5	2190	629	Oth Dues & Fees; Oth Student Svcs
INSTRUCTIONAL IMPROVEMENT ***(Prg 8220) PUBLIC EXPENSE CODES***				
12	5	**2210**	381	Local Travel; Instructional Imp. Svcs
12	5	2210	382	In-State Travel; Instructional Imp. Svcs
12	5	2210	383	Out-of-State Travel; Instructional Imp. Svcs
12	5	2210	399	Oth Purchased Svcs; Instructional Imp. Svcs
12	5	2210	623	Registration Fees; Instructional Imp. Svcs

PROFESSIONAL DEVELOPMENT ***(Prg 8220) PUBLIC EXPENSE CODES***				
12	5	**2215**	381	Local Travel; Instructional Staff Sup.
12	5	2215	382	In-State Travel; Instructional Staff Sup..
12	5	2215	383	Out-of-State Travel; Instructional Staff Sup.
12	5	2215	399	Oth Purchased Svcs; Instructional Staff Sup.
12	5	2215	479	General Supplies; Instructional Staff Sup.
12	5	2215	623	Registration Fees; Instructional Staff Sup.

EDUCATIONAL MEDIA/LIBRARY (Prg 8220) PUBLIC EXPENSE CODES				
FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
12	5	**2220**	341	Equipment Repair & Maint; Library
12	5	2220	342	Equipmemt Maint Agreements; Library
12	5	2220	345	Equipment Rental; Library
12	5	2220	361	Communication-Telephone; Library
12	5	2220	381	Local Travel; Library
12	5	2220	382	In-State Travel; Library
12	5	2220	383	Out-of-Travel; Library
12	5	2220	394	Oth Purch Svcs - Printing/Binding; Library
12	5	2220	399	Oth Purch Svcs - Cable TV; Library
12	5	2220	422	Media Books; Library
12	5	2220	424	Magazines & Periodicals; Library
12	5	2220	425	Reference Materials; Library
12	5	2220	429	Other Books & Periodicals; Library
12	5	2220	472	Data Processing; Library
12	5	2220	479	General Supplies; Library
12	5	2220	482	Non-Instruction Software; Library
12	5	2220	491	Non-Cap. Equip <$5000 ech; Library
12	5	2220	492	Furniture & Fixtures <$5000 ech; Library
12	5	2220	494	Audio/Video Equip <$5000 ech; Library
12	5	2220	495	Computer Equip. <$5000 ech; Library
12	5	2220	496	Non-Cap Media Equip <$5000 ech; Library
12	5	2220	541	Furniture & Fixtures >$5000 ech; Library
12	5	2220	542	Audio/Video Equip >$5000 ech; Library
12	5	2220	544	Audio/Video Equip >$5000 ech; Library
12	5	2220	545	Computer Equip. >$5000 ech; Library
12	5	2220	589	Oth Media Equip >$5000 ech; Library
12	5	2220	623	Registration Fees; Library

ADMINISTRATIVE (Prg 8230) PUBLIC EXPENSE CODES				
FUND	CLASS	ACCT CODE	OBJECT	DESCRIPTION
12	5	**2310**	331	Data Processing Svcs; School Adm Office
12	5	2310	333	Software Maint. Agreement; Sch Adm Office
12	5	2310	339	Oth Tech Svcs; School Adm Office
12	5	2310	342	Equip Maint Agreement; School Adm Office
12	5	2310	345	Equipment Rental; School Adm Office
12	5	2310	361	Telephone Office Use; School Adm Office
12	5	2310	362	Telecommunication Svs; School Adm Office
12	5	2310	364	Postage; School Adm Office
12	5	2310	369	Oth Communication Svcs; School Adm Office
12	5	2310	381	Local Travel; School Adm Office
12	5	2310	382	In-State-Travel; School Adm Office
12	5	2310	383	Out-of-State Travel; School Adm Office
12	5	2310	399	Purchased Services; School Adm Office
12	5	2310	471	General Office Supplies; School Adm Office
12	5	2310	482	Office Software; School Adm Office
12	5	2310	492	Non-Cap Furn & Fix. <$5000 ech; Sch Adm Office
12	5	2310	495	Non-Cap Comp Hdw <$5000 ech; Sch Adm Office
12	5	2310	499	Oth Non-Cap Equip <$5000 ech; Sch Adm Office
12	5	2310	533	Automobiles; Sch Adm Office
12	5	2310	541	Cap. Furn & Fix. >$5000 ech; Sch Adm Office
12	5	2310	545	Cap. Comp Hdw >$5000 ech; Sch Adm Office
12	5	2310	622	License Fees; Sch Adm Office
12	5	2310	623	Registration Fees; Sch Adm Officfe
12	5	2310	628	Bank Service Charges; Sch Adm Ofice

SECURITY SERVICES (Prg 8310) PUBLIC EXPENSE CODES				
12	5	**3100**	362	Cell Phones for Security
12	5	3100	399	Purchased Security Services
12	5	3100	499	Other Non-Cap Equipment
12	5	3100	703	Exhaustible Land Improvements < 50K (Fencing)

***BUILDING SERVICES* (Prg 8320) PUBLIC EXPENSE CODES**				
FUND	**CLASS**	**ACCT CODE**	**OBJECT**	**DESCRIPTION**
12	5	**3200**	343	Building Maint & Supplies; Building Svcs
12	5	3200	346	Rental-Land & Building Rental; Building Svcs
12	5	3200	361	Telephone - Oth Than Ofc; Building Svcs
12	5	3200	371	Electricity, Water, Sewage; Building Svcs
12	5	3200	373	Natural Gas; Building Svcs
12	5	3200	375	Fuel Oil Other Utilities; Building Svcs
12	5	3200	399	Oth Purchased Services; Building Svcs
12	5	3200	441	Janitorial Supplies; Building Svcs
12	5	3200	442	Maintenance Supplies; Building Svcs
12	5	3200	499	Oth Non-Cap Equip; Building Svcs
12	5	3200	589	Oth Cap Equip >$5000 ech; Building Svcs
12	5	3200	701	Constructed Build. >$50,000; Building Svcs
12	5	3200	702	Purchased Buld. >$50,000; Building Svcs
12	5	3200	704	Building Improv >$50,000; Building Svcs
***GROUNDS SERVICES* (Prg 8330) PUBLIC EXPENSE CODES**				
12	5	**3300**	343	Grounds Maintenance; Ground Svcs
12	5	3300	399	Oth Purchased Svcs; Ground Svcs
12	5	3300	451	Fuel/Gas for Lawn Equip; Ground Svcs
12	5	3300	452	Diesel for Lawn Equip; Ground Svcs
12	5	3300	454	Oil for Lawn Equip; Ground Svcs
12	5	3300	455	Tires for Lawn Equip; Ground Svcs
12	5	3300	456	Parts for Lawn Equip; Grond Svcs
12	5	3300	492	Furn/Fixtures; Ground Svcs
12	5	3300	493	Non-Cap Non-Instru Equip <$5000 ech; Ground Svcs
12	5	3300	541	Cap Furn/Fixtures >$5000 ech; Ground Svcs
12	5	3300	589	Oth Cap Equip >$5000 ech; Ground Svcs
12	5	3300	703	Site Acquisition/Improv >$50,000 ech; Ground Svcs
***EQUIPMENT SERVICES* (Prg 8340) PUBLIC EXPENSE CODES**				
12	5	**3400**	341	Equip Repair/Maintenance to Equipment
12	5	3400	342	Euip Maint Agreements; Copiers/By copy
12	5	3400	345	Equip Rental Services; Copiers/Rental

***VECHICLE SERVICES* (Prg 8350) PUBLIC EXPENSE CODES**				
FUND	**CLASS**	**ACCT CODE**	**OBJECT**	**DESCRIPTION**
12	5	**3500**	395	Insurance Sch Vehicle/Truck; Vehicle Services
12	5	3500	399	Purchased Services; Vehicle Services
12	5	3500	451	Fuel/Gas; Vehicle Services
12	5	3500	452	Fuel/Diesel; Vehichle Services
12	5	3500	453	Fuel-Other; Vehicle Services
12	5	3500	454	Oil/Lubricants; Vehicle Services
12	5	3500	455	Tires; Vehicle Services
12	5	3500	456	Vehicle Parts; Vehicle Services
12	5	3500	459	Other Vehicle Supplies; Vehicle Services
***BUS/TRANSPORTATION* (Prg 4400 or 4500) PUBLIC EXPENSE CODES**				
12	5	**4150**	391	Ex Curr Trans; Mileage Reimb to C.O.
12	5	4150	392	Ex Curr Trans; Aux Svcs / Charter Bus
***OTHER TRANSPORTATION* (Prg 8410) PUBLIC EXPENSE CODES**				
12	5	**4190**	399	Oth Purchased Svcs, Rental/Drivers Ed Car
***LAND ACQUISTION/IMPROVEMENTS* (Prg 9100) PUBLIC EXPENSE CODES**				
12	5	**7100**	512	Land Purchased/Improvements; > $50K
***BUILDING ACQUISTION/IMPROVEMENTS* (Prg 9100) PUBLIC EXPENSE CODES**				
12	5	**7200**	514	Buildings Constructed >$50,000 ech
12	5	7200	515	Building Improved >$50,000 ech
***BOARD APPROVED LOANS/LEASES* (Prg 9200) PUBLIC EXPENSE CODES**				
12	5	**8200**	931	Principal Note; Bank Loan (Consult LSA)
12	5	8200	932	Interest on Note; Bank Loan (Consult LSA)
12	5	**8300**	931	Principal Lease; Leases (Amortization Sch)
12	5	8300	932	Interest on Lease; Leases (Amortization Sch)
***OTHER EXPENDITURES* (Prg 9600) PUBLIC EXPENSE CODES**				
12	5	**9800**	478	Items for Resale; Other Expenditures
12	5	9800	699	Other; Donations to Oth Organizations
***TRANSFERS* (Prg 9700) PUBLIC EXPENSE CODES**				
12	5	**9910**	920	Internal Transfer Out; School Actvity Trns
12	5	9910	923	Central Ofc Transfer Out; Bank Trans to Cent. Ofc