

2021-2022
LSA CHART OF ACCOUNTS

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**2021-2022
CHART OF ACCOUNTS**

REVENUE ACCOUNTS

12-4-6810-000-CCTR-7101-0-0000-0000, Earnings on Investments- Interest
Monies received from interest on Investments

12-4-7110-000-CCTR-7101-0-0000-0000 - Admissions Revenue
Gate Receipts and/or Admissions to School Programs

12-4-7140-000-CCTR-7101-0-0000-0000 - Appropriations Revenue
Monies received from school board or other governmental agencies from tax sources, usually a particular project.

12-4-7180-000-CCTR-7101-0-0000-0000 - Concessions Revenue
Canteen, Vending Machines, etc.

12-4-7220-000-CCTR-7101-0-0000-0000 - Commissions Revenue
School Picture Commissions, Concessions Commissions, etc...

12-4-7260-000-CCTR-7101-0-0000-0000 - Dues & Fees Revenue (Required)
Enrichment, Band, Locker, Chorus, etc.

12-4-7300-000-CCTR-7101-0-0000-0000 - Fines & Penalties Revenue
**P.E. Locks lost, Parking fines, Overdue Library books, etc.
Lost books - Money received from students on lost books**

12-4-7340-000-CCTR-7101-0-0000-0000 - Fund Raiser Revenue
**Monies received from candy sales, car washes, T-shirt sales, book fairs, etc.
Anything that you keep accountability records to support for auditors**

12-4-7380-000-CCTR-7101-0-0000-0000 - Grants Revenue
Monies received after an application has been filed with an outside Agency or Company (such as Alabama Power).

12-4-7420-000-CCTR-7101-0-0000-0000 - Sales Revenue
Monies received from the sale of items. Example: Yearbooks, T-shirts, School car tags, School store

12-4-7430-000-CCTR-7101-0-0000-0000 - Donations
Monies received from outside donors such as parents, banks, local businesses, civic organizations, Utility Refund, Extended Day Donation, field trips, etc.

*****Reminder: Money received from parents in elementary schools to help purchase supplies and materials should be classified as donations.***

12-4-7440-000-CCTR-7101-0-0000-0000 - Accommodations

Monies received and passed through the school's books to an outside party.

Example: student insurance, school pictures, book orders, etc.

12-4-7490-000-CCTR-7101-0-0000-0000 - Other Public Revenue

Interest on bank account

12-4-9150-000-CCTR-7101-0-0000-0000- Loan Proceeds

Notes/Loans

12-4-9310-000-CCTR-7101-0-0000-0000 – **Revenue from Sale of Fixed Assets**

Refunds to students for dues and fees paid - Reduce the revenue account used when funds were receipted, (12-4-7260....).

Bank Transfers received from Central Office:

12-4-9230-000-CCTR-7101-0-0000-0000 – **Transfer In / From Central Office Operating Expenses, Allotments, County Commission monies**

*** FEDERAL OR STATE MONIES SHOULD BE A REDUCTION OF AN EXPENSE!!! DO NOT CODE AS TRANSFER-IN!!!**

INTERNAL TRANSFERS – Use “TRN” Journal Code

12-4-9210-000-CCTR-7101-0-0000-0000 - **Internal Transfer-In Transfers made within your school between activities**

12-5-9910-920-CCTR-7101-0-9700-0000, Internal Transfer-Out Transfers made within your school between activities

Special items:

12-4-9910-000-CCTR-7101-0-0000-0000 – **Refund on Prior Year Expenses -**

12-1-0115-000-CCTR-7101-0-0000-0000 - **Change Cash**

NOTE: **All public expenditure codes may be used with Fund 32 and Source of Funds 7501 (Non-Public). Refer to the LSA Finance Manual regarding guidance on allowable Public vs. Non-Public expenditures.

EXPENDITURE ACCOUNTS

1100 - Instructional activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Also included here are the activities of aides, classroom assistants of any type and substitute teachers which directly assist in the instructional process.

12-5-1100-319-CCTR-7101-0-PROG-0000 - Instruction, **Other Professional Education Services**
Field Trip Admissions

12-5-1100-381-CCTR-7101-0-PROG-0000 - Instruction, **Local Travel**
Travel within Baldwin County

12-5-1100-382-CCTR-7101-0-PROG-0000 - Instruction, **In-State Travel**
Hotel rooms
Travel outside Baldwin County, but in Alabama

12-5-1100-383-CCTR-7101-0-PROG-0000 - Instruction, **Out-of-State Travel**
Hotel rooms
Travel outside Alabama

12-5-1100-394-CCTR-7101-0-4400-0000 – Instruction, **Printing and Binding**
Yearbook

12-5-1100-395-CCTR-7101-0-4500-0000 – Instruction, **Insurance - Athletics**

12-5-1100-395-CCTR-7101-0-1603-0000 – Instruction, **Insurance – Driver’s Ed.**

12-5-1100-397-CCTR-7101-0-4500-0000 - Instruction, **Athletic Officials**

12-5-1100-410-CCTR-7101-0-PROG-0000 - Instruction, **Local School Instructional Supplies**
Use Program Codes 1200 -1500

1100 - Instructional activities – continued

12-5-1100-410-CCTR-7101-0-4400-0000 - Instruction, **Instructional Supplies, School Sponsored Activities**

Extra curricular supplies

Example: Cheerleading supplies

Attendance Banners

12-5-1100-410-CCTR-7101-0-4500-0000 - Instruction, **Instructional Supplies, School Sponsored Athletics**

Extra curricular athletic supplies

Example: Sports Trophies

Honors awards

12-5-1100-411-CCTR-7101-0-PROG-0001 - Instruction, **Classroom Instructional Supplies**
Use Program Codes 1200 –1500 Student Classroom Supplies (CIS)

12-5-1100-414-CCTR-7101-0-PROG-0000 - Instruction, **Instructional Software**
Computer Software - Use Program Codes 1200 -1500

12-5-1100-415-CCTR-7101-0-PROG-0000 - Instruction, **Athletic & Physical Education Supplies**

12-5-1100-420-CCTR-7101-0-PROG-0000 - Instruction, **Books & Periodicals**

Subscriptions

Book Orders

Reference Materials

Other Books and Periodicals

****Note:** Program code 8100 = Pooled code can be used for Instructional materials purchased for all students. If specific grades are known and only regular students are in these classes standard program codes can be used- example 1200-1500.

12-5-1100-491-CCTR-7101-0-PROG-0000 – Instruction, **Non-Capitalized Instructional Equipment**
Purchase of equipment less than \$5,000

12-5-1100-492-CCTR-7101-0-PROG-0000 – Instruction, **Furniture & Fixtures**
Purchase of equipment less than \$5,000

12-5-1100-494-CCTR-7101-0-PROG-0000-Instruction, **Audio/Video**
Purchase of equipment less than \$5,000

1100 - Instructional activities – continued

12-5-1100-495-CCTR-7101-0-PROG-0000 – Instruction, **Computer Hardware**
Purchase of equipment less than \$5,000

12-5-1100-497-CCTR-7101-0-PROG-0000 - Instruction, **Non-Capitalized Laboratory**
Purchase of equipment less than \$5000. Use Program Codes 1200 –1500

12-5-1100-498-CCTR-7101-0-PROG-0000 - Instruction, **Non-Capitalized Athletics & Physical Education Equipment**
Purchase of equipment less than \$5000. Use Program Codes 1200 –1500

12-1100-499-CCTR-7101-0-PROG-0000 – Instruction, **Other Equipment**
Purchase of equipment less than \$5,000
Ex: Band Equipment

12-5-1100-541-CCTR-7101-0-PROG-0000 - Instruction, **Capitalized Furniture & Fixtures**
Purchase of equipment greater than \$5,000. Use Program Codes 1200 –1500

12-5-1100-542-CCTR-7101-0-PROG-0000 - Instruction, **Capitalized Audio/Video**
Purchase of equipment greater than \$5,000. Use Program Codes 1200 –1500

12-5-1100-543-CCTR-7101-0-PROG-0000 - Instruction, **Capitalized Lab**
Purchase of equipment greater than \$5,000. Use Program Codes 1200 –1500

12-5-1100-545-CCTR-7101-0-PROG-0000 - Instruction, **Capitalized Computer Hardware**
Purchase of equipment greater than \$5,000. Use Program Codes 1200 –1500

12-5-1100-547-CCTR-7101-0-PROG-0000 - Instruction, **Capitalized Athletic & Physical Education Equipment**
Use Program Codes 1200 –1500
Purchase of Athletic Equipment greater than \$5,000.
Purchase of Physical Education Equipment greater than \$5,000

12-5-1100-589-CCTR-7101-0-PROG-0000 – Instruction, **Capitalized Other Equipment**
Purchase of equipment greater than \$5,000. Use Program Codes 1200 –1500

***12-5-1100-622-CCTR-7101-0-PROG-0000 - Instruction, License Fees
Purchase of software subscriptions/site licenses for instructional programs.
Use Program Codes 1200 – 1500

12-5-1100-623-CCTR-7101-0-PROG-0000 - Instruction, Registration Fees
Use Program Codes 1200 –1500 Student Registration - Academic
Use Program Code 4500 Student Registration - Athletic Tournaments

12-5-1100-629-CCTR-7101-0-PROG-0000 - Instruction, **Other Dues & Fees**

2120 - Guidance & Counseling - Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

12-5-2120-381-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Local Travel**
Travel within Baldwin County

12-5-2120-382-CCTR-7101-0-8210-0000 - Guidance & Counseling, **In-State Travel**
Travel outside Baldwin County, but in Alabama

12-5-2120-383-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Out-of-State Travel**
Travel outside of Alabama

12-5-2120-410-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Instructional Supplies**

***12-5-2120-419-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Other Instructional Supplies**

12-5-2120-420-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Books & Periodicals**
Reference Materials

***12-5-2120-471-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Office Supplies**
Supplies for counseling office

***12-5-2120-482-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Non-Instructional Software**
Software for organizational or operational purposes

***12-5-2120-489-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Non-Instructional Supplies**
Supplies for counselor (not used by students)

12-5-2120-491-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Instructional Equipment**
Purchase of equipment less than \$5000

12-5-2120-493-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Non-Instructional Equipment**
Purchase of equipment less than \$5000

12-5-2120-589-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Capitalized Instructional-Other Equipment**
Purchase of equipment greater than \$5,000

12-5-2120-623-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Registration Fees**

12-5-2120-629-CCTR-7101-0-8210-0000 - Guidance & Counseling, **Other Dues & Fees**

2130 - Testing Services - Activities concerned with administering standardized tests and any other tests that measure ability, aptitude, achievement, interests and personality.

12-5-2130-481-CCTR-7101-0-8210-0000 - Testing Services/**Testing Supplies**
SAT tests, ACT tests, or I.Q. tests

2140 – Health Services – Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

12-5-2140-326-CCTR-7101-0-8210-0000 - Other Student Support Services, **Medical/Health Service**
First Aid Services

****12-5-2140-489-CCTR-7101-0-8210-0000 - Other Student Support Services, **Medical/Health**
First Aid Supplies

2190 - Other Student Support Services - Activities which are concerned with student support services that can not be classified in other functions.

12-5-2190-333-CCTR-7101-0-8210-0000 - Other Student Support Services, **Software Maint.**
Agreement
Software maintenance agreements

12-5-2190-361-CCTR-7101-0-8210-0000 - Other Student Support Services, Communications-**Telephone**

12-5-2190-364-CCTR-7101-0-8210-0000 - Other Student Support Services, Communications-**Postage**

12-5-2190-369-CCTR-7101-0-8210-0000 - Other Student Support Services, Communications-**Other**
Intercom Systems

12-5-2190-381-CCTR-7101-0-8210-0000 - Other Student Support Services, **Local Travel**
Travel within Baldwin County

12-5-2190-382-CCTR-7101-0-8210-0000 - Other Student Support Services, **In-State Travel**
Travel outside Baldwin County, but in Alabama

12-5-2190-383-CCTR-7101-0-8210-0000 - Other Student Support Services, **out-of-state Travel**
Travel outside of Alabama

2190 - Other Student Support Services – continued

12-5-2190-395-CCTR-7101-0-8210-0000 - Other Student Support Services, **Insurance Services**

12-5-2190-399-CCTR-7101-0-8210-0000 - Other Student Support Services, **Other Purchased Services
Cable TV Services, Vendors that require 1099 form, Speakers for Programs, etc.**

12-5-2190-399-CCTR-7101-0-4500-0000 - Other Student Support Services, **Other Purchased
Services/Athletics**
Police escorts for athletic events

12-5-2190-424-CCTR-7101-0-8210-0000 - Other Student Support Services, **Magazines & Periodicals**

12-5-2190-429-CCTR-7101-0-8210-0000 - Other Student Support Services, **Other Books & Periodicals**

12-5-2190-461-CCTR-7101-0-8210-0000 - Other Student Support Services, **Purchased Food**
Spelling Bee Food Field Day Food
Scholars Bowl Food Partners In Education breakfast or luncheon
Field Trip Food Accreditation food
*****Behavior Awards - Non-Public (Fund 32 – Source of Funds 7501)**

12-5-2190-461-CCTR-7101-0-4500-0000 – Other Student Support Services, **Purchased Food, School
Sponsored Athletics**
Pre-game Football meals
Food for Hospitality rooms for Tournaments

12-5-2190-479-CCTR-7101-0-8210-0000 - Other Student Support Services,
Other Non-Instructional, General Supplies

****12-5-2190-482-CCTR-7101-0-4400-0000 – Other Student Support Services,
Other Non-Instructional Software

12-5-2190-489-CCTR-7101-0-4400-0000 – Other Student Support Services,
Other Non-Instructional Supplies, School Sponsored Activities
Awards
Club Shirts (not for profit)

12-5-2190-489-CCTR-7101-0-4500-0000 – Other Student Support Services,
Other Non-Instructional Supplies, School Sponsored Athletics

12-5-2190-493-CCTR-7101-0-8210-0000 - Other Student Support Services, **Non-Capitalized Non-
Instructional Equipment**
Purchase of non-instructional equipment less than \$5000

2190 - Other Student Support Services – continued

12-5-2190-589-CCTR-7101-0-8210-0000 - Other Student Support Services, **Other Capitalized Equipment**

Purchase of equipment greater than \$5,000

12-5-2190-623-CCTR-7101-0-8210-0000 - Other Student Support Services, **Registration Fees**

*****12-5-2190-622-CCTR-7101-0-8210-0000** - Other Student Support Services, **License Fees**
Purchase of Non-Instructional software subscriptions/site licenses.

12-5-2190-629-CCTR-7101-0-8210-0000 - Other Student Support Services, **Other Dues and Fees**
SAC dues

2210 - Instructional Improvement Services - Activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, student development and understanding, and staff training.

12-5-2210-381-CCTR-7101-0-8220-0000, Instructional Improvement Services, **Local Travel**
Travel In Baldwin County

12-5-2210-382-CCTR-7101-0-8220-0000, Instructional Improvement Services, **In-State Travel**
Outside of Baldwin County, in Alabama. Example: SAC travel/mileage

12-5-2210-383-CCTR-7101-0-8220-0000, Instructional Improvement Services, **Out-of-State Travel**
Outside of Alabama

12-5-2210-399-CCTR-7101-0-8220-0000, **Instruction Improvement Services, Other Purchased Services**
SACS Services

12-5-2210-623-CCTR-7101-0-8220-0000, Instructional Improvement Services, **Registration Fees**

2215 – Instructional Staff Support = Professional Development - Activities for providing supervision that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Examples: workshops, in-service demonstrations and school visits.

12-5-2215-381-CCTR-7101-0-8220-0000, Professional Development/ **In-County Travel**

12-5-2215-382-CCTR-7101-0-8220-0000, Professional Development/ **In-State Travel**

12-5-2215-383-CCTR-7101-0-8220-0000, Professional Development/ **Out-of-State Travel**

12-5-2215-399-CCTR-7101-0-8220-0000, Professional Development / **Other Purchased Services**

12-5-2215-479-CCTR-7101-0-8220-0000, Professional Development/ **General Supplies**

12-5-2215-623-CCTR-7101-0-8220-0000, Professional Development/ Registration Fees

2220 - Educational Media Services = Library- Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes.

12-5-2220-341-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Equipment Repair and Maintenance

12-5-2220-342-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Equipment Maintenance Agreements

12-5-2220-345-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Equipment Rental

12-5-2220-361-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Communication-Telephone

**12-5-2220-381-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Local Travel
Travel within Baldwin County**

**12-5-2220-382-CCTR-7101-0-8220-0000, Educational Media Services, (Library) In-State Travel
Travel outside Baldwin County, but in Alabama**

**12-5-2220-383-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Out-of-State Travel
Travel outside of Alabama**

**12-5-2220-394-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Other Purchased Services
Printing and Binding**

**12-5-2220-399-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Other Purchased Services
Cable TV**

12-5-2220-422-CCTR-7101-0-8220-0000, Educational Media Services, Library/Media Books

2220 - Educational Media Services Continued

12-5-2220-424-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Magazines & Periodicals**

12-5-2220-425-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Reference Materials**

12-5-2220-429-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Other Books and Periodicals**

12-5-2220-472-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Data Processing Supplies**

12-5-2220-479-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) General Supplies**

*****12-5-2220-482-CCTR-7101-0-8220-0000**, Educational Media Services, **(Library) Non-Instr. Software**

Used for organizational or operational purposes

12-5-2220-491-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Non-Capitalized Instructional Equipment**

Purchase of equipment less than \$5000

12-5-2220-492-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Furniture & Fixtures**

Purchase of equipment less than \$5,000

12-5-2220-494-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Audio/Video**

Purchase of equipment less than \$5,000

12-5-2220-495-CCTR-7101-0-8220-0000, Educational Media Service, **(Library) Computer Hardware**

Purchase of equipment less than \$5,000

12-5-2220-496-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Non-Cap Library/Media**

Purchase of equipment less than \$5000

12-5-2220-541-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Capitalized Furniture & Fixtures**

Purchase of equipment greater than \$5,000

2220 - Educational Media Services Continued

12-5-2220-542-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Capitalized Audio/Video**

Purchase of equipment greater than \$5,000

12-5-2220-544-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Capitalized Library/Media**

Purchase of equipment greater than \$5,000

12-5-2220-545-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Capitalized Computer Hardware**

Purchase of equipment greater than \$5,000

12-5-2220-589-CCTR-7101-0-8220-0000, Educational Media Services, **(Library) Other Capital Equipment**

Purchase of equipment greater than \$5,000

12-5-2220-623-CCTR-7101-0-8220-0000, Educational Media Services, (Library) Registration Fees

2310 - Office of School Administrator - Activities concerned with directing and managing the operations of a particular school or other instruction center. (School Office)

12-5-2310-331-CCTR-7101-0-8230-0000, School Administrative Office, **Data processing Services**

12-5-2310-333-CCTR-7101-0-8230-0000, School Administrative Office, **Software maintenance agreements**

12-5-2310-339-CCTR-7101-0-8230-0000, School Administrative Office, **Other Technical Services**

12-5-2310-342-CCTR-7101-0-8230-0000, School Administrative Office, **Equipment maintenance agreements**

12-5-2310-345-CCTR-7101-0-8230-0000, School Administrative Office, **Equipment Rental**

12-5-2310-361-CCTR-7101-0-8230-0000, School Administrative Office, Communications-**Telephone Telephone – Office use only**

12-5-2310-362-CCTR-7101-0-8230-0000, School Administrative Office, Communications -
Telecommunication

FAX – Office use only

Networking office

Cell phones

12-5-2310-364-CCTR-7101-0-8230-0000, School Administrative Office, Communications-**Postage**
Postage - Office use only

12-5-2310-369-CCTR-7101-0-8230-0000, School Administrative Office, **Other Communication**
Services

12-5-2310-381-CCTR-7101-0-8230-0000, School Administrative Office, Local Travel
Travel within Baldwin County

12-5-2310-382-CCTR-7101-0-8230-0000, School Administrative Office, In-State Travel
Travel outside Baldwin County, but in Alabama

12-5-2310-383-CCTR-7101-0-8230-0000, School Administrative Office, Out-of-State Travel
Travel outside Alabama

12-5-2310-399-CCTR-7101-0-8230-0000, School Administrative Office, Purchased Services

2310 - Office of School Administrator continued

12-5-2310-471-CCTR-7101-0-8230-0000, School Administrative Office, **General Office Supplies**

12-5-2310-482-CCTR-7101-0-8230-0000, School Administrative Office, **Office Software**

12-5-2310-492-CCTR-7101-0-8230-0000, School Administrative Office, **Non-Capitalized Furniture & Fixtures**

Purchase of office furniture & fixtures less than \$5,000

12-5-2310-495-CCTR-7101-0-8230-0000, School Administrative Office, **Non-Capitalized Computer Hardware**

Purchase of office computer equipment less than \$5,000

12-5-2310-499-CCTR-7101-0-8230-0000, School Administrative Office, **Other Non-Capitalized Equipment**

Purchase of office equipment less than \$5,000

12-5-2310-533-CCTR-7101-0-8230-0000, School Administrative Office, **Automobiles**

12-5-2310-541-CCTR-7101-0-8230-0000, School Administrative Office, **Capitalized Furniture & Fixtures**

Purchase of office furniture & fixtures greater than \$5,000

12-5-2310-545-CCTR-7101-0-8230-0000, School Administrative Office, **Capitalized Computer Hardware**

Purchase of office computer equipment greater than \$5,000

12-5-2310-589-CCTR-7101-0-8230-0000, School Administrative Office, **Other Capitalized Equipment greater than \$5,000**

Other office equipment greater than \$5,000

12-5-2310-623-CCTR-7101-8230-0000, School Administrative Office, **Registration Fees**

Bookkeeper/Principal Registration Meetings

***12-5-2310-622-CCTR-7101-8230-0000, School Administrative Office, **License Fees**

Purchase of administrative software subscriptions/site licenses

12-5-2310-628-CCTR-7101-0-8230-0000, School Administrative Office, **Bank Service Charges**

Return Check Fee – Banking Accounts

Purchase of Checks and Deposit Slips

Charges for Bank Bags

3100 - Security Services - Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of school.

12-5-3100-362-CCTR-7101-0-8310-0000, Security Services/**Cell Phones for Security**

12-5-3100-399-CCTR-7101-0-8310-0000, Security Services/**Other Purchased Service**

Any type of security service

****12-5-3100-499-CCTR-7101-0-8310-0000, Security Services/**Other Non-Capitalized Equipment**

12-5-3100-703-CCTR-7101-0-8310-0000, Security Services/ **Exhaustible Land Improvements**

Land Improvements Less than \$50,000

Ex: Fencing for Playground

3200 - Building Services - Activities concerned with operating and keeping the physical plant clean and ready for daily use.

12-5-3200-343-CCTR-7101-0-8320-0000, Building Services, **Building Maintenance & Supplies**

12-5-3200-346-CCTR-7101-0-8320-0000, Building Services, **Rental-Land & Building Building Rental – for Prom or activities off campus**

12-5-3200-361-CCTR-7101-0-8320-0000, Building Services, Communications-**Telephone Telephone - Other Than Office New Telephone Systems**

12-5-3200-371-CCTR-7101-0-8320-0000, Building Services, **Electricity, Water and Sewage**

12-5-3200-373-CCTR-7101-0-8320-0000, Building Services, **Natural Gas, Propane Gas**

12-5-3200-375-CCTR-7101-0-8320-0000, Building Services, **Fuel Oil, Other Utilities**

12-5-3200-399-CCTR-7101-0-8320-0000, Building Services, **Other Purchased Services Pest control services (Terminix, etc.)**

12-5-3200-499- CCTR-7101-0-8320-0000, Building Services, **Other Non-Capitalized Equipment Purchase of equipment less than \$5,000 Example: Vacs, Floor Machines, etc.**

3200 - Building Services Continued

12-5-3200-441-CCTR-7101-0-8320-0000, Building Services, **Janitorial supplies**

12-5-3200-442-CCTR-7101-0-8320-0000, Building Services, **Maintenance supplies**

12-5-3200-589-CCTR-7101-0-8320-0000, Building Services, **Other Capitalized Equipment Greater than \$5,000**

12-5-3200-701-CCTR-7101-0-8320-0000 – Buildings – **Constructed Less than \$50,000**

12-5-3200-702-CCTR-7101-0-8320-0000 – Buildings – **Purchased**
Less than \$50,000

12-5-3200-704-CCTR-7101-0-8320-0000 – Buildings – **Building Improvements**
Less than \$50,000

3300 - Grounds Services - Activities concerned with keeping the sites clean and ready for daily use.

12-5-3300-343-CCTR-7101-0-8330-0000, Grounds Services, **Grounds Maintenance & Supplies**

12-5-3300-399-CCTR-7101-0-8330-0000, Grounds Services, **Other Purchased Services**

12-5-3300-451-CCTR-7101-0-8330-0000, Grounds Services, **Fuel / Gasoline for Lawn Equipment**

12-5-3300-452-CCTR-7101-0-8330-0000, Grounds Services, **Diesel for Lawn Equipment**

12-5-3300-454-CCTR-7101-0-8330-0000, Grounds Services, **Oil for Lawn Equipment**

12-5-3300-455-CCTR-7101-0-8330-0000, Grounds Services, **Tires for Lawn Equipment**

12-5-3300-456-CCTR-7101-0-8330-0000, Grounds Services, **Parts for Lawn Equipment**

12-5-3300-492-CCTR-7101-0-8330-0000, Grounds Services, **Furniture/Fixtures**
Example: benches on school grounds

3300 - Grounds Services Continued

12-5-3300-493-CCTR-7101-0-8330-0000, Grounds Services, **Non-Capitalized Non-Instr. Equipment**
Purchase of grounds equipment less than \$5,000
Ex: Tractors/Mowers

12-5-3300-541-CCTR-7101-0-8330-0000, Grounds Services, **Capitalized Furniture & Fixtures**
Purchase of capitalized furniture and fixtures

12-5-3300-589-CCTR-7101-0-8330-0000, Grounds Services, **Other Capitalized Equipment**
Purchase of grounds equipment greater than \$5,000
Example: Tractors/Mowers

12-5-3300-703-CCTR-7101-0-8330-0000, Site Acquisition/Improvements
Exhaustible Land Improvements-Less than \$50,000

3400 - Equipment Services - Activities concerned with keeping the equipment in effective working condition and state of repair.

12-5-3400-341-CCTR-7101-0-8340-0000, Equipment, **Equipment Repair & Maintenance**
Maintenance and/or Repairs to mowers, tractors, band equipment, etc.

12-5-3400-342-CCTR-7101-0-8340-0000, Equipment, **Equipment Maintenance Agreements**
Expense for additional copies for copier

12-5-3400-345-CCTR-7101-0-8340-0000, Equipment Services, Rental
Any rental items, example: equipment rentals, chair rentals, etc.

(Copier Leases use 12-5-8300-931-...-9200-0000 & 12-5-8300-932-...-9200-0000)

3500 - Vehicle Services - Activities concerned with keeping the vehicles (other than student transportation vehicles) in effective working condition and state of repair.

(Other than Student Transportation. *Example:* School car, van, or Driver's Ed. car)

***12-5-3500-395-CCTR-7101-0-8350-0000, Vehicle Services/**Insurance for School Vehicle/Truck**

***12-5-3500-399-CCTR-7101-0-8350-0000, Vehicle Services/**Purchased Services**

3500 - Vehicle Services -Continued

12-5-3500-451-CCTR-7101-0-8350-0000, Vehicle Services/**Fuel-Gasoline**

12-5-3500-452-CCTR-7101-0-8350-0000, Vehicle Services/ **Fuel-Diesel**

12-5-3500-453-CCTR-7101-0-8350-0000, Vehicle Services/**Fuel-Other**

12-5-3500-454-CCTR-7101-0-8350-0000, Vehicle Services/**Oil and Lubricants**

12-5-3500-455-CCTR-7101-0-8350-0000, Vehicle Services/ **Tires**

12-5-3500-456-CCTR-7101-0-8350-0000, Vehicle Services/**Vehicle parts**

12-5-3500-459-CCTR-7101-0-8350-0000, Vehicle Services/**Other Vehicle Supplies**

3900-DELETE FROM YOUR BOOKS - Other Operation/Maintenance Services- DO NOT USE.

4150 - Auxiliary Services- To be used for Student Transportation only.

12-5-4150-391-CCTR-7101-0-4400-0000, Auxiliary Services, **Extra/Co-Curricular Transportation Fuel for Extra-curricular & Instructional Field Trips (Non-Athletic)**

12-5-4150-391-CCTR-7101-0-4500-0000, Auxiliary Services, **Extra/Co-Curricular Transportation Fuel for Athletic Field Trips**

12-5-4150-392-CCTR-7101-0-4400-0000, Auxiliary Services, **Extra/Co-Curricular Transp Other Providers Chartered Bus Rentals for Field Trips (Educational)**

12-5-4150-392-CCTR-7101-0-4500-0000, Auxiliary Services, **Extra/Co-Curricular Transp Other Providers Chartered Bus Rentals for Athletic Trips**

4190 - Other Transportation Services

12-5-4190-399-CCTR-7101-0-8410-0000, Other Transportation Services, **Other Purchased Services Rental Expense for Driver's Education Car**

4910 – DELETE FROM YOUR BOOKS - Other Auxiliary Services – DO NOT USE.

7100 - Site Acquisition and Improvements - Activities concerned with initially acquiring and improving new sites; and improving existing sites.

12-5-7100-512-CCTR-7101-0-9100-0000, Site Acquisition/Improvements, **Land Improvement Acquiring and improving land – greater than \$50,000**

7200 - Building Acquisition and Improvements - Activities concerned with initially acquiring and improving new buildings; and improving existing buildings.

12-5-7200-514-CCTR-7101-0-9100-0000, Buildings - **Constructed New construction - greater than \$50,000**

12-5-7200-515-CCTR-7101-0-9100-0000, Building /Improvements, **Building Improvement**
Improving buildings – greater than \$50,000

8200 - Notes - Activities involved in servicing the long term debt(s) of the school system for notes payable.

12-5-8200-931-CCTR-7101-0-9200-0000, Notes/**Principal**
Principal paid on bank loans

12-5-8200-932-CCTR-7101-0-9200-0000, Notes/**Interest**
Interest paid on bank loans

12-5-8300-931-CCTR-7101-0-9200-0000, Leases/**Principal**
Principal paid on lease.
Example: Telephone System Lease
Copier Lease

12-5-8300-932-CCTR-7101-0-9200-0000, Leases/**Interest**
Interest paid on lease.
Example: Telephone System Lease
Copier Lease

9800 - Other Expenditures – MAY BE USED WITH 478 & 699 OBJECT CODES ONLY!!!

12-5-9800-478-CCTR-7101-0-9600-0000, Other Expenditures, **Items for Resale**

Expense for Canteen/Concessions
Expense for Vending Machines
Expense for Fund-Raiser items

12-5-9800-699-CCTR-7101-0-9600-0000, Other Expenditures, **Other Objects**
Donations to Other Organizations: Relay for Life, Jump Rope for Heart

9910 - Internal Operating Transfers Out - Transactions which withdraw money from one fund and place it in another without recourse.

12-5-9910-920-CCTR-7101-0-9700-0000, **Internal Transfer-Out**
Transfers made within your school between activities

12-5-9910-923-CCTR-7101-0-9700-0000, **Central Office /Transfer Out
Bank Transfers to Central Office.**

****Examples:**

Special Payroll

Canteen Workers

School Clerks

Lost/Damaged Textbooks

Air Conditioning Reimbursement

School Aides

School to School Transfers - for shared mileage and special payroll expenses between schools:

The “sending” school will code their expense:

“ACTY-12-5-9910-923-CCTR-7101-0-9700-**7000**” for public activities

Or

“ACTY-32-5-9910-923-CCTR-7501-0-9700-**7000**” for non-public activities

The “receiving” school will code revenue:

“ACTY-12-4-9230-000-CCTR-7101-0-0000-**7000**” for public activities

Or

“ACTY-32-4-9230-000-CCTR-7501-0-0000-**7000**” for non-public activities

2021-2022
CHART OF ACCOUNTS

NON-PUBLIC FUNDS

REVENUE ACCOUNTS

- 32-4-7510-000-CCTR-7501-0-0000-0000, **Concessions Revenue - Non-Public**
Monies received from sales at school-sponsored events and proceeds from vending machines sponsored by a non-public activity. Example: Teachers Lounge
- 32-4-7610-000-CCTR-7501-0-0000-0000, **Dues and Fees (Self Imposed) - Non-Public**
Monies received for membership dues and fees collected by non-public activities.
- 32-4-7710-000-CCTR-7501-0-0000-0000, **Fund Raisers - Non-Public**
Monies raised by candy sales, car washes, T-shirt sales, etc. for a non-public activity.
- 32-4-7810-000-CCTR-7501-0-0000-0000, **Donations - Non-Public**
Monies received from outside donors such as parents, banks, local businesses, civic organizations, etc. for a non-public activity.
- 32-4-7850-000-CCTR-7501-0-0000-0000, **Accommodations - Non-Public**
Monies received and passed through the school's books for items sold by a non-public activity.
- 32-4-7910-000-CCTR-7501-0-0000-0000, **Other Non Public Revenue**
Only use this category when the receipt cannot be classified in one of the above non-public revenues.
- 32-4-9210-000-CCTR-7501-0-0000-0000 - **Internal Transfer In**
Transfers between activities
- 32-4-9230-000-CCTR-7501-0-0000-0000 - **Transfer In/ From Central Office**
Any bank transfers received from Central Office.

2021-2022
CHART OF ACCOUNTS
CLASSIFICATION OF EXPENSES

NON-PUBLIC FUNDS

Expenses: *Can use all other codes as used by public funds substituting 32 (non-public) for 12 (public).*

9800 - Other Expenditures – For use with 478 Obj.& 699 Obj. ONLY / Non-Public funds.

32-5-9800-478-CCTR-7501-0-9600-0000, Other Expenditures, **Items for Resale**

32-5-9800-699-CCTR-7501-0-9600-0000 Other Expenditures, Other Objects

Donations to Other Organizations

Flowers for Teachers

Food for Teachers

Supplies for Teacher Lounge

9910 –Internal Operating Transfers Out – Transactions which withdraw money from one fund and place it in another without recourse.

32-5-9910-920-CCTR-7501-0-9700-0000 **Internal Transfer Out**

Transfers made within your school between activities.

32-5-9910-923-CCTR-7501-0-9700-0000, **Central Office /Transfer Out**

Bank Transfers to Central Office.

School to School Transfers - for shared mileage and special payroll expenses between schools:

The “sending” school will code their expense:

“ACTY-12-5-9910-923-CCTR-7101-0-9700-7000” for **public activities**

Or

“ACTY-32-5-9910-923-CCTR-7501-0-9700-7000” for **non-public activities**

The “receiving” school will code revenue:

“ACTY-12-4-9230-000-CCTR-7101-0-0000-7000” for **public activities**

Or

“ACTY-32-4-9230-000-CCTR-7501-0-0000-7000” for **non-public activities**