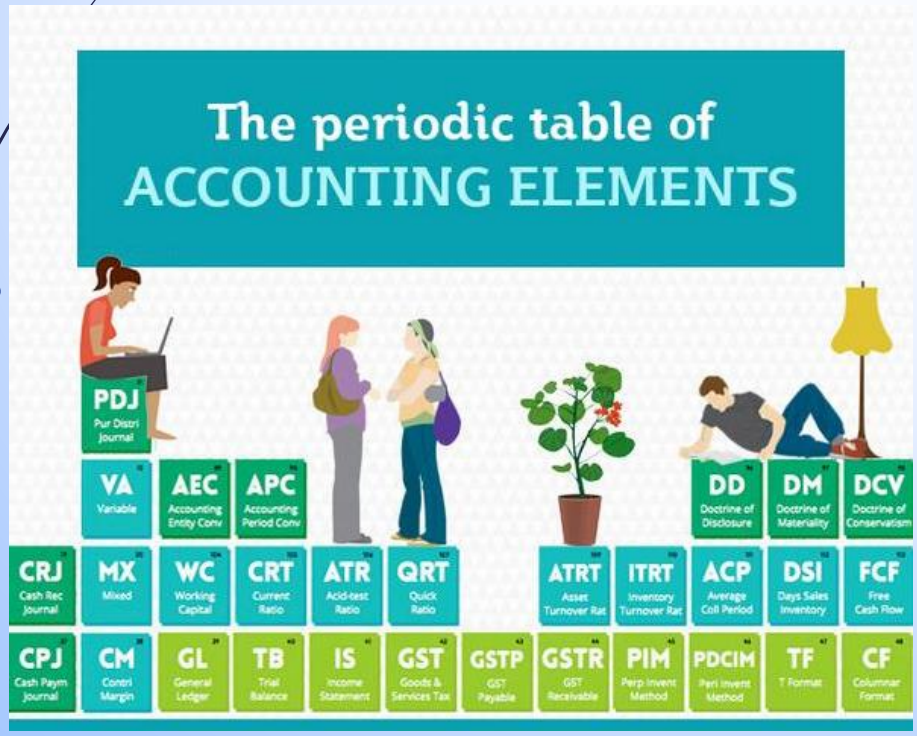
Elements of Local School Accounting I

AASBO – Local School Financial Management Certificate Program

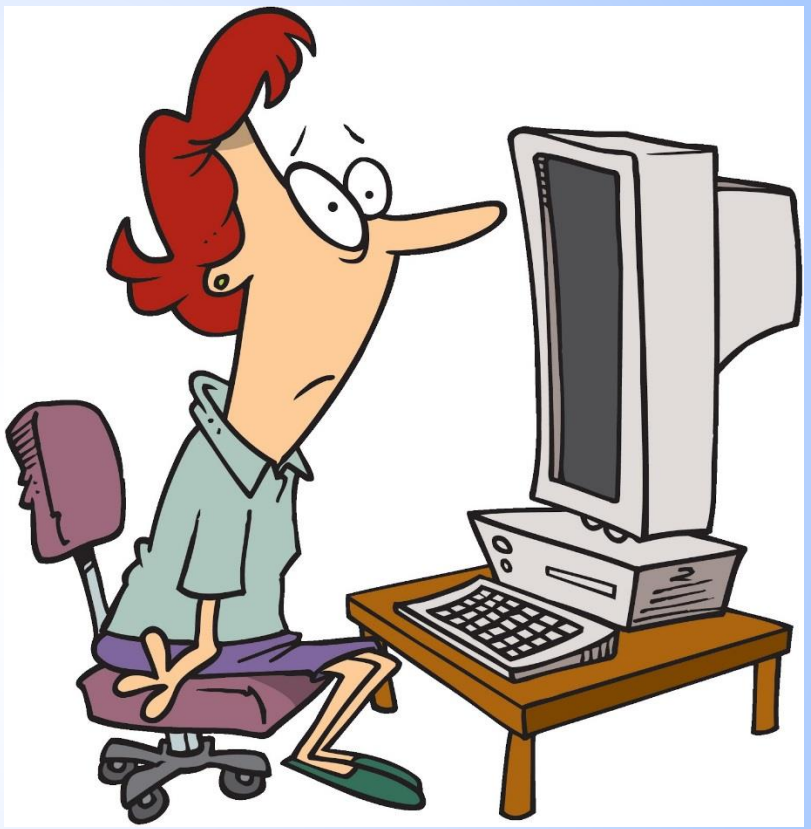


Lisa Guzman

March 8, 2022

Agenda

- **Chart of Accounts**
- Coding Edits
  - File Submission
  - Invalid Components
  - Invalid Combinations
- Other Coding Suggestions



Vocabulary

- **CSFO**- Chief School Finance Officer
- **LEA**-Local Education Agency (your school system)
- **SDE**-State Dept of Education

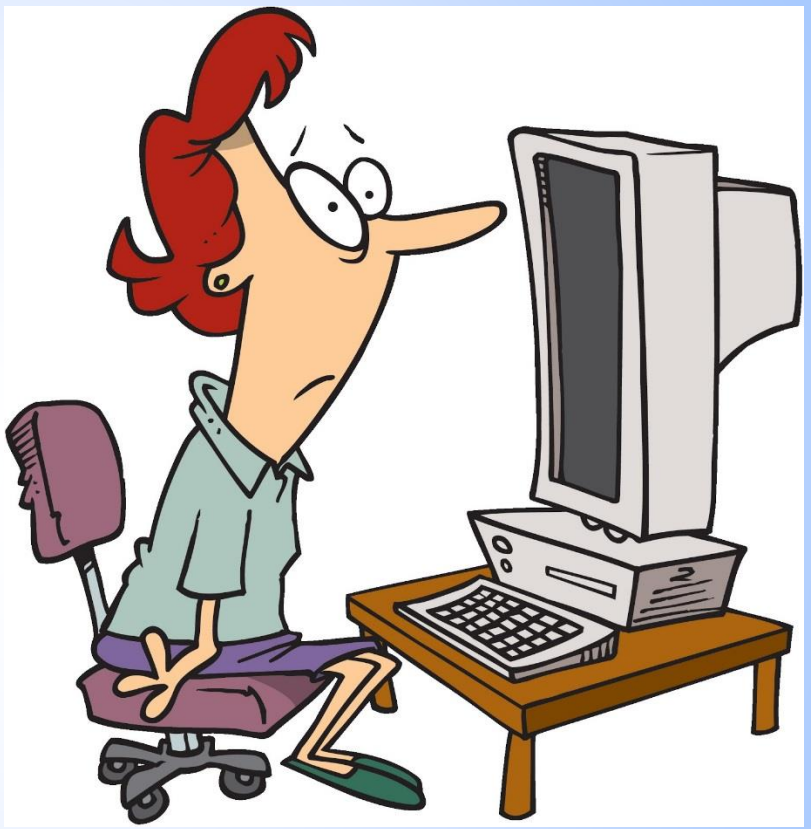
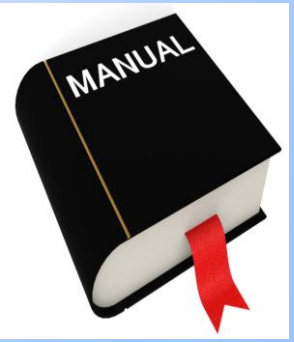


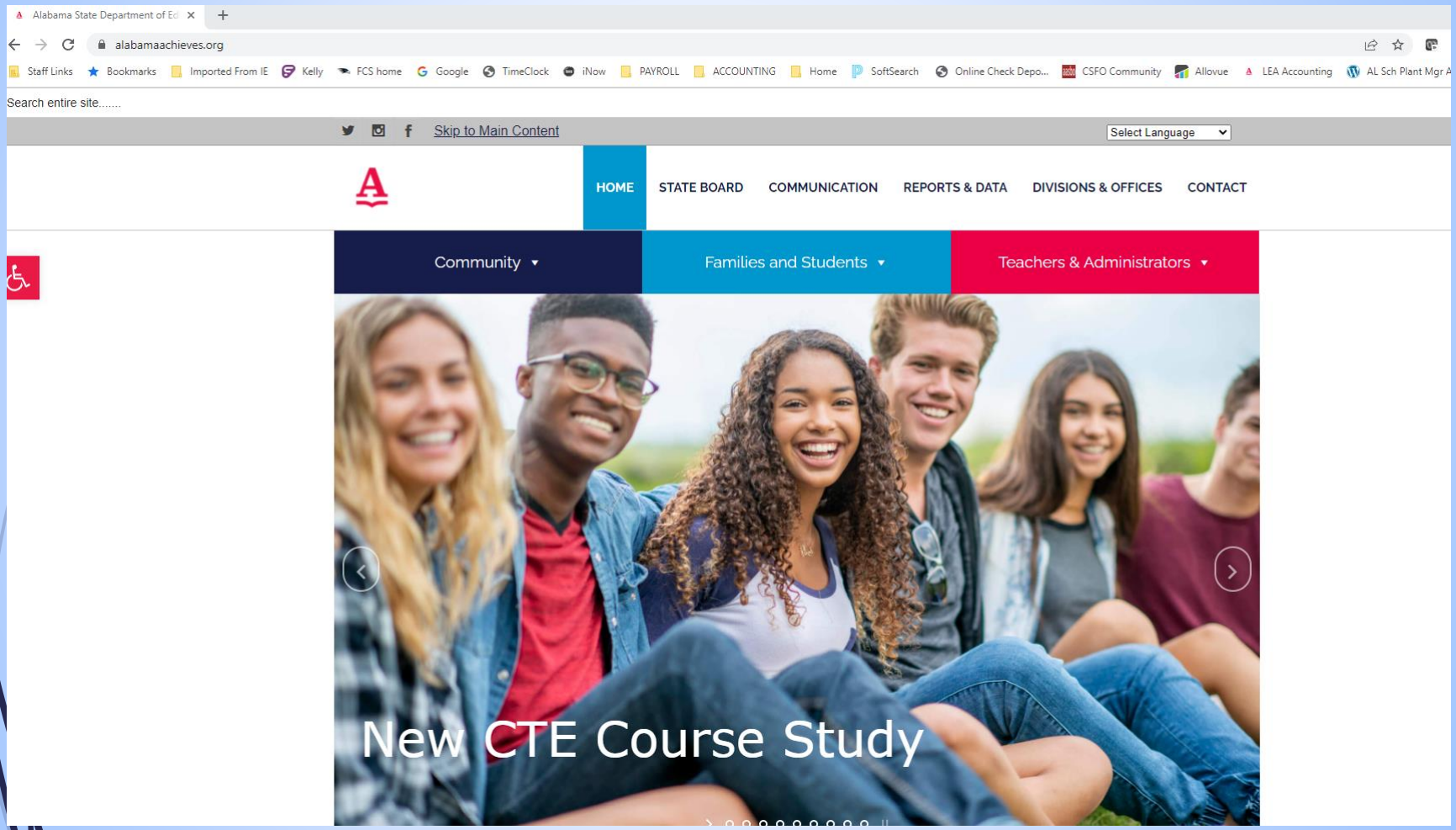
Chart of Accounts

- An accounting manual should be printed annually or put on your desktop for easy access. This is especially helpful during the preparation of your original budget.

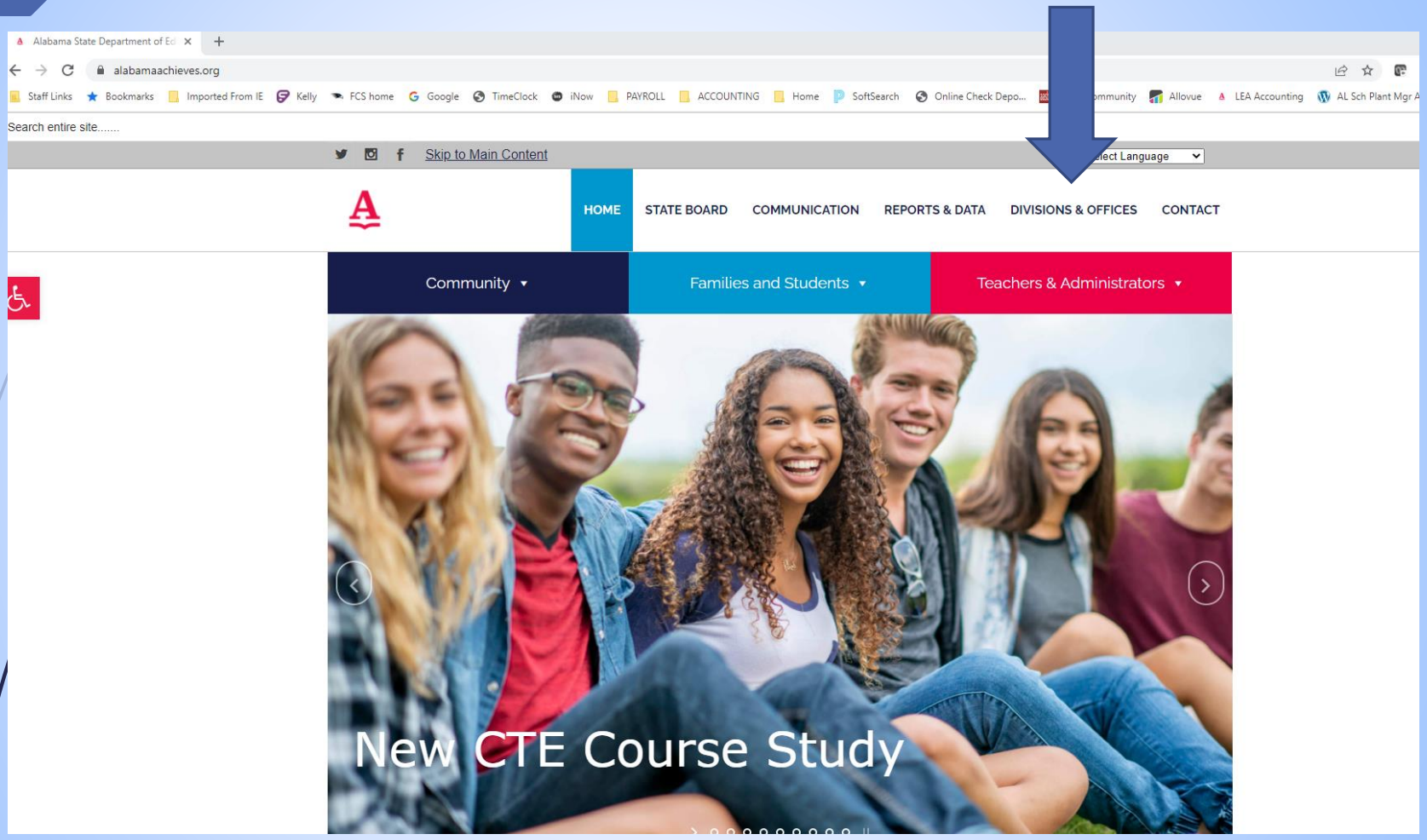
- A complete listing of coding components can be found in the Accounting Manual at https://www.alabamaachieves.org/lea-accounting/#Forms_8211_Other



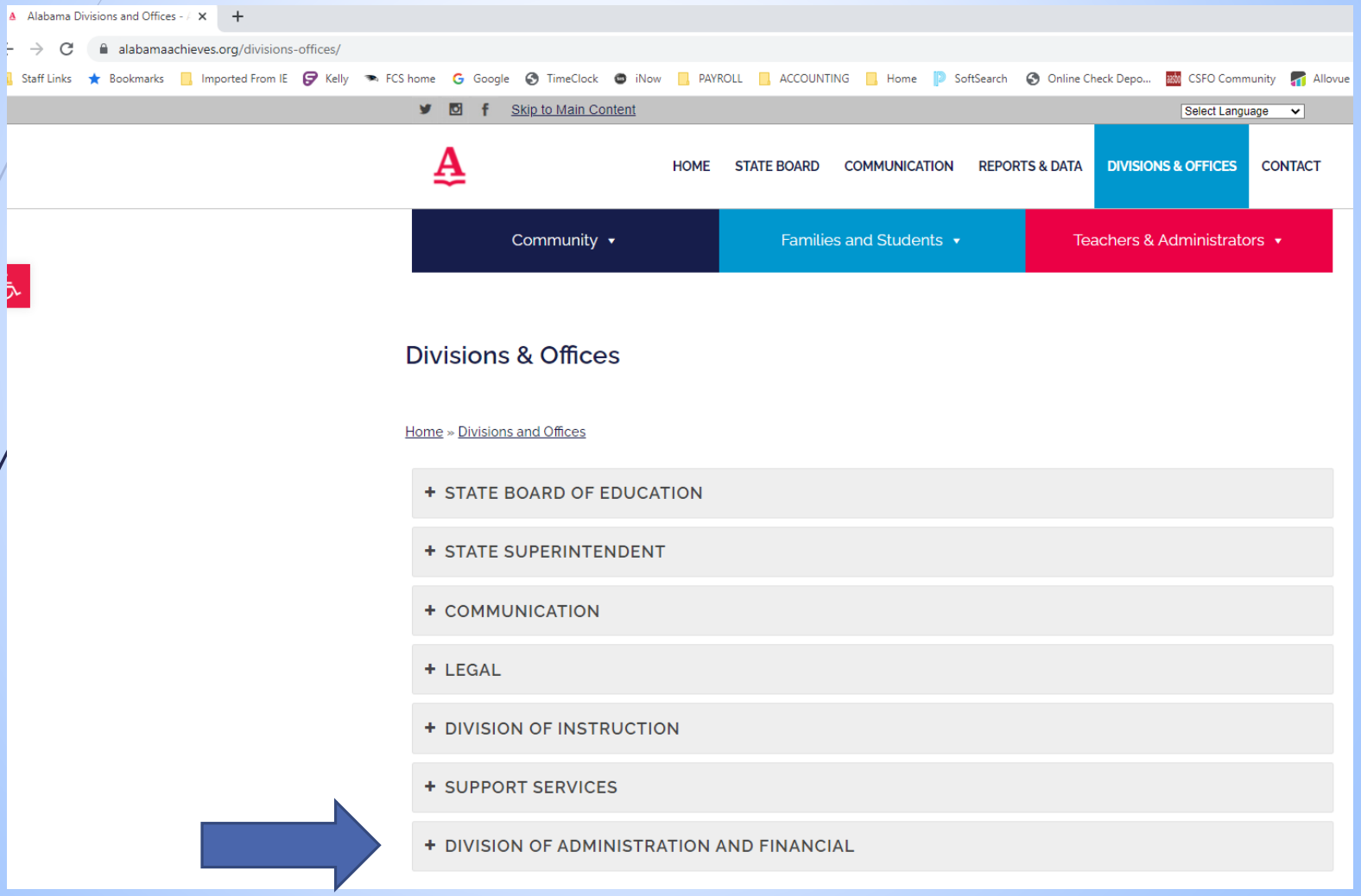
alabamaachieves.org



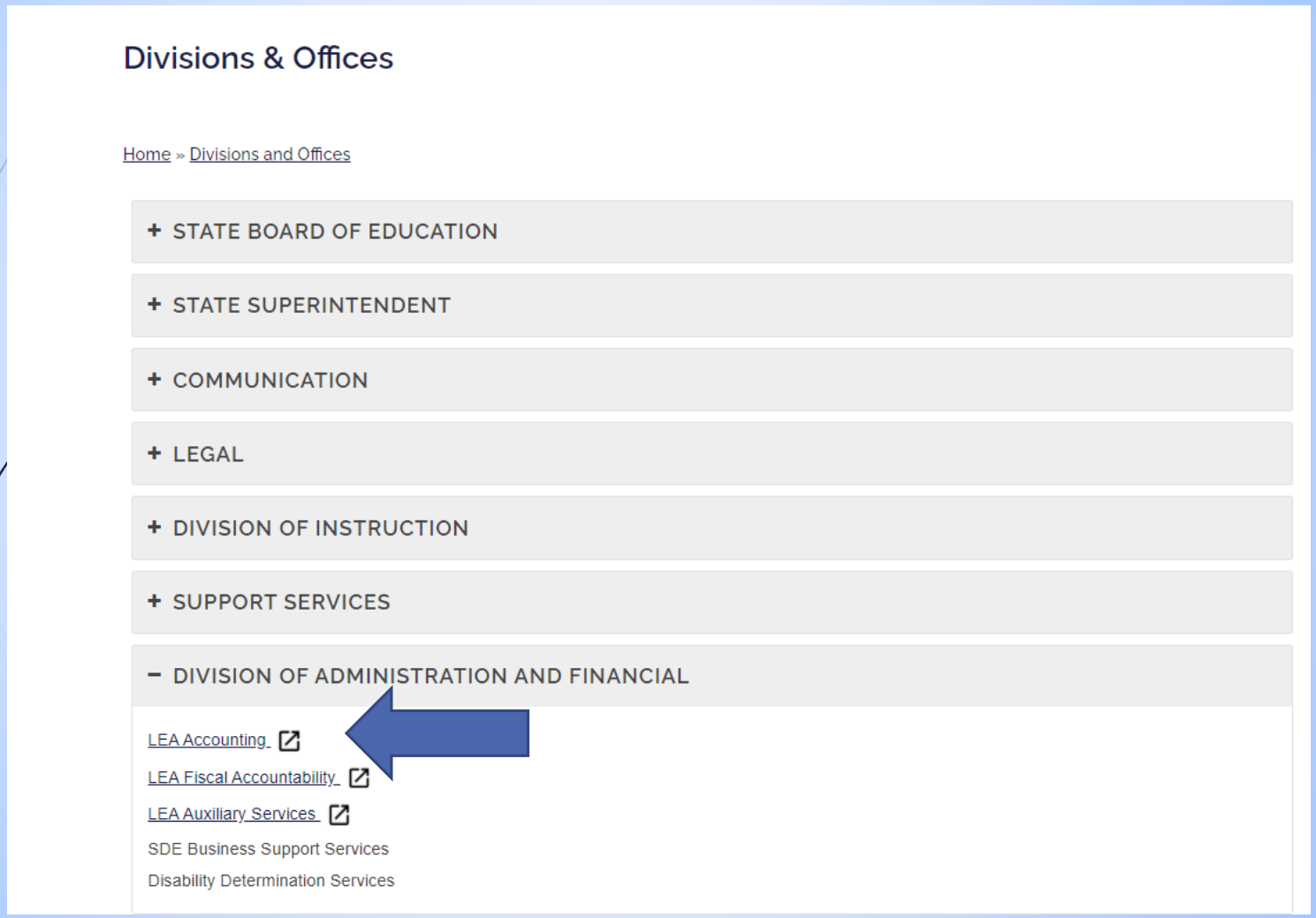
DIVISIONS & OFFICES



DIVISION OF ADMINISTRATION AND FINANCIAL



LEA ACCOUNTING



ACCOUNTING MANUAL

INDIRECT COST – FY 2021

Title	Description
FY 2021 Indirect Cost Presentation	FY 2021 Indirect Cost Presentation
FY 2021 Indirect Cost Desk Review	FY 2021 Indirect Cost Desk Review
FY 2021 Indirect Cost Non Participation Form	FY 2021 Indirect Cost Non Participation Form
FY 2021 Indirect Cost Proposal	FY 2021 Indirect Cost Proposal
FY 2021 Alabama SDE Indirect Cost Proposals for LEAs	FY 2021 Alabama SDE Indirect Cost Proposals for LEAs

ACCOUNTING MANUAL

Title	Description
Accounting Manual	Accounting Manual
Accounting Manual Changes	Accounting Manual Changes

ACCOUNTING MANUAL – VALID CODE / CODE COMBINATIONS

Title	Description
2022 Code Domain Tables	2022 Code Domain Tables
2022 Combination Tables	2022 Combination Tables
2021 Code Domain Tables	2021 Code Domain Tables
2021 Combination Tables	2021 Combination Tables

ACCOUNTING MANUAL

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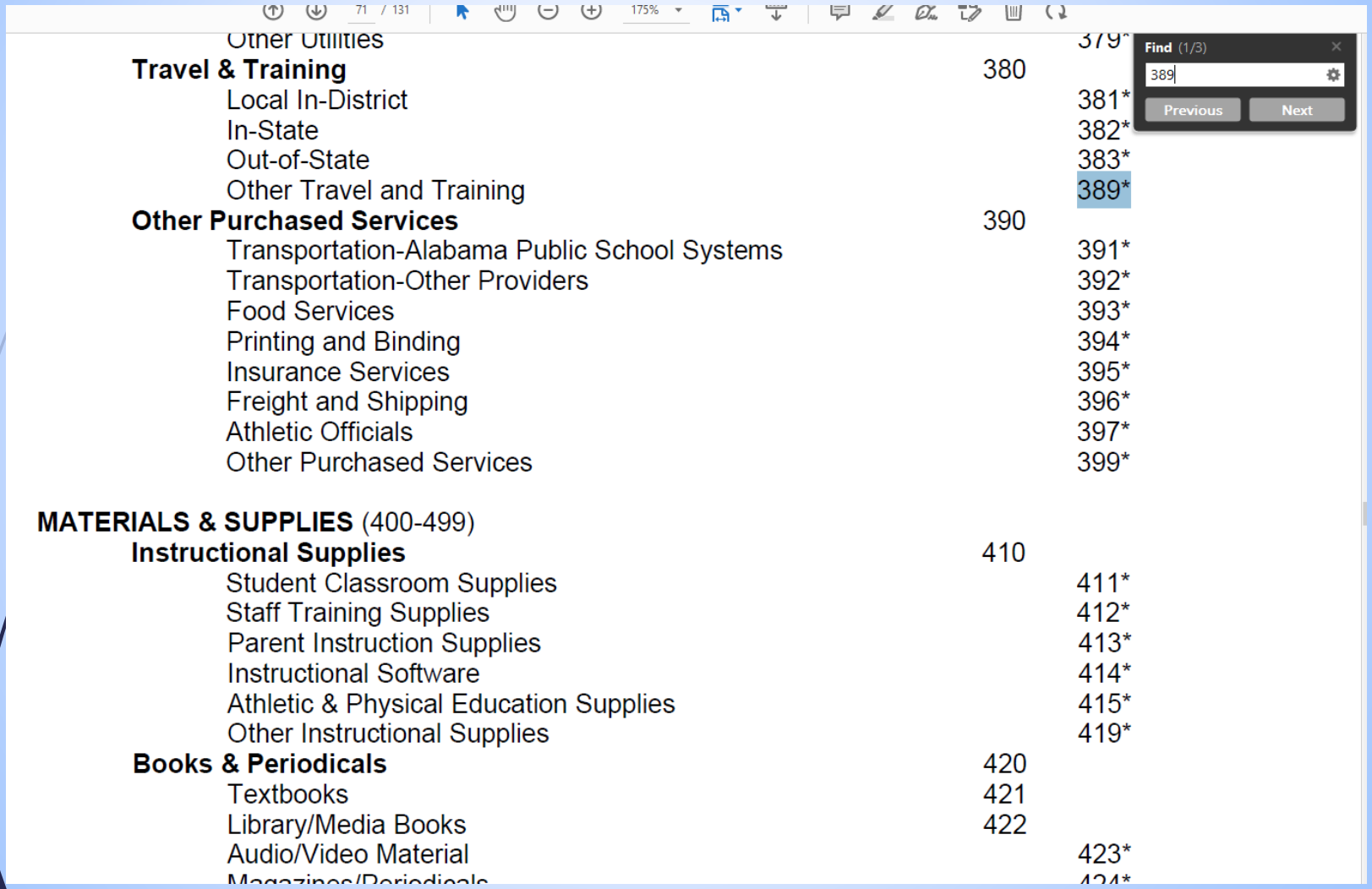
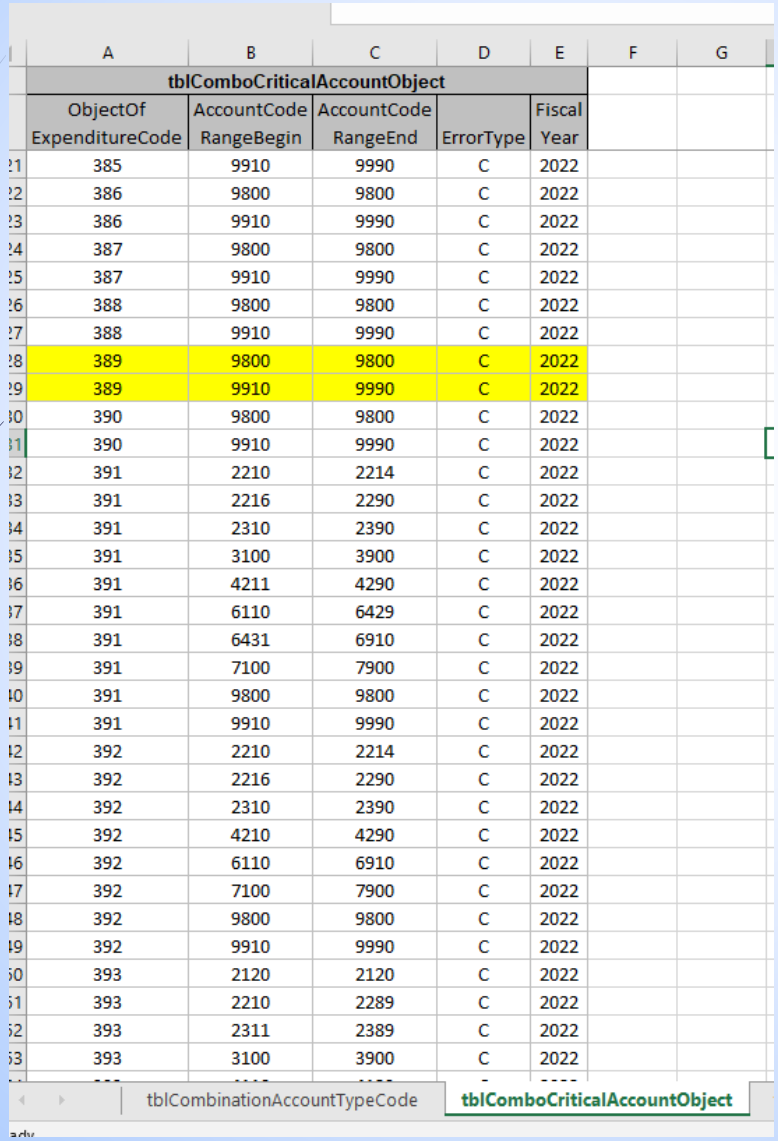
ACCOUNTING MANUAL



Other Utilities		379*
Travel & Training	380	
Local In-District		381*
In-State		382*
Out-of-State		383*
Other Travel and Training		389*
Other Purchased Services	390	
Transportation-Alabama Public School Systems		391*
Transportation-Other Providers		392*
Food Services		393*
Printing and Binding		394*
Insurance Services		395*
Freight and Shipping		396*
Athletic Officials		397*
Other Purchased Services		399*
MATERIALS & SUPPLIES (400-499)		
Instructional Supplies	410	
Student Classroom Supplies		411*
Staff Training Supplies		412*
Parent Instruction Supplies		413*
Instructional Software		414*
Athletic & Physical Education Supplies		415*
Other Instructional Supplies		419*
Books & Periodicals	420	
Textbooks	421	
Library/Media Books	422	
Audio/Video Material		423*
Magazines/Periodicals		424*

2022 Combination Tables



tblComboCriticalAccountObject

ObjectOf ExpenditureCode	AccountCode RangeBegin	AccountCode RangeEnd	ErrorType	Fiscal Year
385	9910	9990	C	2022
386	9800	9800	C	2022
386	9910	9990	C	2022
387	9800	9800	C	2022
387	9910	9990	C	2022
388	9800	9800	C	2022
388	9910	9990	C	2022
389	9800	9800	C	2022
389	9910	9990	C	2022
390	9800	9800	C	2022
390	9910	9990	C	2022
391	2210	2214	C	2022
391	2216	2290	C	2022
391	2310	2390	C	2022
391	3100	3900	C	2022
391	4211	4290	C	2022
391	6110	6429	C	2022
391	6431	6910	C	2022
391	7100	7900	C	2022
391	9800	9800	C	2022
391	9910	9990	C	2022
392	2210	2214	C	2022
392	2216	2290	C	2022
392	2310	2390	C	2022
392	4210	4290	C	2022
392	6110	6910	C	2022
392	7100	7900	C	2022
392	9800	9800	C	2022
392	9910	9990	C	2022
393	2120	2120	C	2022
393	2210	2289	C	2022
393	2311	2389	C	2022
393	3100	3900	C	2022

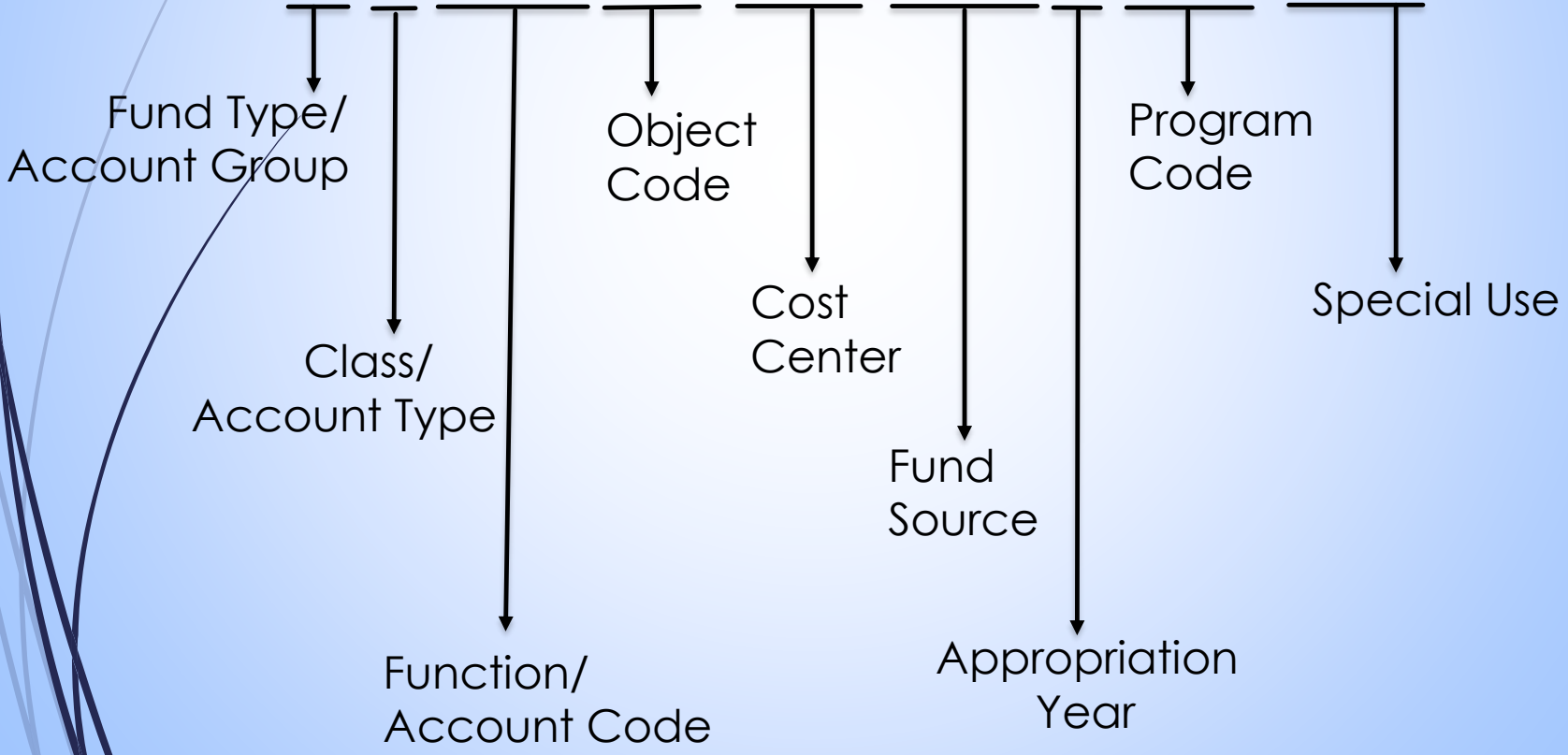
tblCombinationAccountTypeCode | tblComboCriticalAccountObject

If you have object code 389 with function 9800 – you will get a critical error.

	A	B	C	D	E	F	G
1	Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	ASN	DESCRIPTION	TYPE	BEGIN DATE	END DATE	STATUS
2	12-3-0350-000-0020-7101-0-0000-7000	300063	HELPING SCHOOLS - FUND BALANCE	Credit	10/01/2004	09/30/2013	A
3	12-4-1760-000-0020-7101-0-0000-7000	401937	HELPING SCHOOLS - LEGISLATIVE SPECIAL ACCT	Credit	10/01/2009	09/30/2013	A
4	12-4-7110-000-0020-7101-0-0000-7000	400136	HELPING SCHOOLS - TICKET SALES	Credit	10/01/2004	09/30/2013	A
5	12-4-9210-000-0020-7101-0-0000-7000	400640	HELPING SCHOOLS - TRANSFER IN FROM C/O	Credit	10/01/2004	09/30/2013	A
6	12-4-9230-000-0020-7101-0-0000-7000	401539	HELPING SCHOOLS - TRANSFER IN FROM SCHOOL	Credit	10/01/2005	09/30/2013	A
7	12-5-1100-345-0020-7101-0-1500-7000	512679	HELPING SCHOOLS - COPIER RENTAL	Debit	10/01/2009	09/30/2013	A
8	12-5-1100-419-0020-7101-0-1500-7000	500587	HELPING SCHOOLS - INSTR SUPPLIES	Debit	10/01/2004	09/30/2013	A
9	12-5-9910-923-0020-7101-0-9700-7000	506343	HELPING SCHOOLS - TRANSFER OUT	Debit	10/01/2004	09/30/2013	A
10	12-3-0350-000-0020-7101-0-0000-7005	300064	MEMORIAL HOLLAND GARRETT - FUND BALANCE	Credit	10/01/2004	09/30/2013	A
11	12-4-7110-000-0020-7101-0-0000-7005	400137	MEMORIAL HOLLAND GARRETT - TICKET SALES	Credit	10/01/2004	09/30/2013	A
12	12-4-9230-000-0020-7101-0-0000-7005	400641	MEMORIAL HOLLAND GARRETT - TRANSFR IN FRM SCHL	Credit	10/01/2004	09/30/2013	A
13	12-5-1100-419-0020-7101-0-4400-7005	502601	MEMORIAL HOLLAND GARRETT - OTHER SUPPLIES	Debit	10/01/2004	09/30/2013	A
14	12-5-9910-923-0020-7101-0-9700-7005	506344	MEMORIAL HOLLAND GARRETT - TRANSFER OUT	Debit	10/01/2004	09/30/2013	A
15	12-1-0115-000-0020-7101-0-0000-7015	100537	BASEBALL - CHANGE CASH	Debit	10/01/2006	09/30/2013	A
16	12-3-0350-000-0020-7101-0-0000-7015	300065	BASEBALL - FUND BALANCE	Credit	10/01/2004	09/30/2013	A
17	12-3-0350-000-0020-7101-0-4500-7015	300726	BASEBALL - UNRESERVD FUND BAL	Credit	10/01/2007	09/30/2013	A
18	12-4-7110-000-0020-7101-0-0000-7015	400138	BASEBALL - TICKET SALES	Credit	10/01/2004	09/30/2013	A
19	12-4-7260-000-0020-7101-0-0000-7015	400213	BASEBALL - TOURNAMENT FEES	Credit	10/01/2004	09/30/2013	A
20	12-4-7340-000-0020-7101-0-0000-7015	400306	BASEBALL - FUNDRAISER	Credit	10/01/2004	09/30/2013	A
21	12-4-7420-000-0020-7101-0-0000-7015	400373	BASEBALL - SALES/UNIFORM	Credit	10/01/2004	09/30/2013	A
22	12-4-7430-000-0020-7101-0-0000-7015	400445	BASEBALL - DONATIONS	Credit	10/01/2004	09/30/2013	A
23	12-4-7490-000-0020-7101-0-0000-7015	402063	BASEBALL - OTHER	Credit	10/01/2010	09/30/2013	A
24	12-4-9210-000-0020-7101-0-0000-7015	401521	BASEBALL - TRANSFER IN FROM C/O	Credit	10/01/2006	09/30/2013	A
25	12-4-9230-000-0020-7101-0-0000-7015	400642	BASEBALL - TRANSFER IN FROM SCHOOL	Credit	10/01/2004	09/30/2013	A
26	12-5-1100-364-0020-7101-0-4500-7015	512774	BASEBALL - POSTAGE	Debit	10/01/2009	09/30/2013	A
27	12-5-1100-389-0020-7101-0-4500-7015	509140	BASEBALL - TRAVEL AND TRAINING	Debit	10/01/2006	09/30/2013	A
28	12-5-1100-399-0020-7101-0-4500-7015	503066	BASEBALL - PURCHASED SERVICE (OFFICIALS, GATE)	Debit	10/01/2004	09/30/2013	A
29	12-5-1100-419-0020-7101-0-4500-7015	503104	BASEBALL - INSTR SUPPLIES	Debit	10/01/2004	09/30/2013	A
30	12-5-1100-498-0020-7101-0-4500-7015	509258	BASEBALL - EQUIP < $5000 (NO ITEM OVER $5000)	Debit	10/01/2006	09/30/2013	A
31	12-5-1100-589-0020-7101-0-4500-7015	508630	BASEBALL - INSTR, OTHER EQUIPMENT (SCOREBOARD)	Debit	10/01/2006	09/30/2013	A
32	12-5-1100-629-0020-7101-0-4500-7015	503143	BASEBALL - DUES & FEES	Debit	10/01/2004	09/30/2013	A
33	12-5-2310-479-0020-7101-0-8230-7015	509567	BASEBALL - OTHER SUPPLIES	Debit	10/01/2007	09/30/2013	A
34	12-5-3400-349-0020-7101-0-4500-7015	509600	BASEBALL - EQUIPMENT AND PROPERTY SERV	Debit	10/01/2007	09/30/2013	A
35	12-5-4150-392-0020-7101-0-4500-7015	503172	BASEBALL - TRANSPORTATION	Debit	10/01/2004	09/30/2013	A
36	12-5-9800-478-0020-7101-0-9600-7015	506268	BASEBALL - ITEMS FOR RESALE	Debit	10/01/2004	09/30/2013	A
37	12-5-9910-923-0020-7101-0-9700-7015	506345	BASEBALL - TRANSFER OUT	Debit	10/01/2004	09/30/2013	A

The Components of the System

- 27 digits
- 9 components
- XX-X-XXXX-XXX-XXXX-XXXX-X-XXXX-XXXX



Fund Type

XX-X-XXXX-XXX-XXXX-XXXX-X-XXXX-XXXX

Governmental Fund Types

- 11 – General Fund
- **12 – Special Revenue**
- 13 – Debt Service
- 14 – Capital Projects

Fiduciary Fund Types

- 31 – Non-expendable Trust
- **32 – Expendable Trust**
- 38 – Payroll Clearing
- 39 – Accounts Payable Clearing
- 40 – Other Agency

Proprietary Fund Types

- 21 – Enterprise
- 22 – Internal Service

Account Groups

- 88 – General Fixed Asset
- 89 – General Long-term Debt

Fund Type

XX-X-XXXX-XXX-XXXX-XXXX-X-XXXX-XXXX

Governmental Fund Types

- Fund Type 12 - Special Revenue Fund - Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

- Public local school

Fiduciary Fund Types

- Fund Type 32 – Expendable Trust - Accounts for assets held by the school system in a trustee capacity.

- Non-public local school

Account Type & Account Code

XX-**X**-**XXXX**-XXX-XXXX-XXXX-X-XXXX-XXXX

Class/ Account Type

- Assets (1)
- Liabilities (2)
- Fund Equity (3)
- Revenues (4)
- Expenditures (5)

Function/ Account Code

- Assets (0100-0199)
- Liabilities (0200-0299)
- Fund Equity (0300-0399)
- Revenues (1000-9999)
- Expenditures or Function Codes (1000-9999)

Account Type & Account Code

XX-**X**-**XXXX**-XXX-XXXX-XXXX-X-XXXX-XXXX

Class/
Account Type

- Fund Equity/ Fund Balance (3)
- Revenues (4)
- Expenditures (5)

Account Codes & Function Codes

XX-X-**XXXX**-XXX-XXXX-XXXX-X-XXXX-XXXX

Revenue

- Local School Revenue – Public (7110-7490)
- Local School Revenue – Non-Public (7510-7910)
- Transfers In (92xx)
- Other Local Revenue (69xx)
- Interest (6810)
- Legislative Special Appropriations (1760)
- General Fund Central Office (6001)

Expenditures

- Instruction (1100)
- Student Support (2110-2190)
- Instructional Staff Support (2210-2290)
- School Administration (2310-2390)
- Operation & Maintenance (3100-3900)
- Student Transportation (4110-4190)
- Other Expenditures (9800)
- Transfers Out (9910)

Account Codes & Function Codes

XX-X-**XXXX**-XXX-XXXX-XXXX-X-XXXX-XXXX

Revenue

Local School Revenue Sources (7000-7999)

Local School Revenue – Public 12 (7110-7490)

Admissions	7110
Appropriations	7140
Concessions	7180
Commissions	7220
Dues & Fees (Required)	7260
Fines & Penalties	7300
Fund Raiser	7340
Grants	7380
Sales	7420
Donations	7430
Accommodations	7440
Other	7490

Local School Revenue - Non Public 32 (7500-7999)

Concessions	7510
Dues & Fees (Self-imposed)	7610
Fund Raiser	7710
Donations	7810
Accommodations	7850
Other	7910

Account Codes & Function Codes

XX-X-**XXXX**-XXX-XXXX-XXXX-X-XXXX-XXXX

Expenditures

INSTRUCTIONAL SERVICES (1000-1999)	
Instruction	1100
INSTRUCTIONAL SUPPORT SERVICES (2000-2999)	
Student Support Services (2100-2199)	
Attendance Services	2110
Guidance and Counseling Services	2120
Testing Services	2130
Health Services	2140
Social Services	2150
Work Study Services	2160
Psychological Services	2170
Speech Pathology and Audiology Services	2180
Other Student Support Services	2190
Instructional Staff Support Services (2200-2299)	
Instructional Improvement & Curriculum Development Services	2210
Instructional Staff Development Services	2215
Educational Media Services	2220
Other Instructional Staff Services	2290
School Administrative Services (2300-2399)	
Office of School Administrator	2310
School Principal/Assistant Principal Services	2311*
Operation of Office of School Administrator	2312*
Other School Administrative Services	2390

Account Codes & Function Codes

XX-X-**XXXX**-XXX-XXXX-XXXX-X-XXXX-XXXX

Transfers in & out

- 9210 Transfer in from Central Office
- 9230 Transfer in from School
- 9910 Transfer out

Object Codes

XX-X-XXXX-**XXX**-XXXX-XXXX-X-XXXX-XXXX

Object Codes identify the service or commodity obtained as the result of a specific expenditure.

- 001-199 (Personnel Services)
- 200-299 (Employee Benefits)
- 300-399 (Purchased Services)
- 400-499 (Materials & Supplies)
- 500-599 (Capital Outlay)
- 600-899 (Other Objects)
- 900-997 (Other Fund Uses)

Object Codes

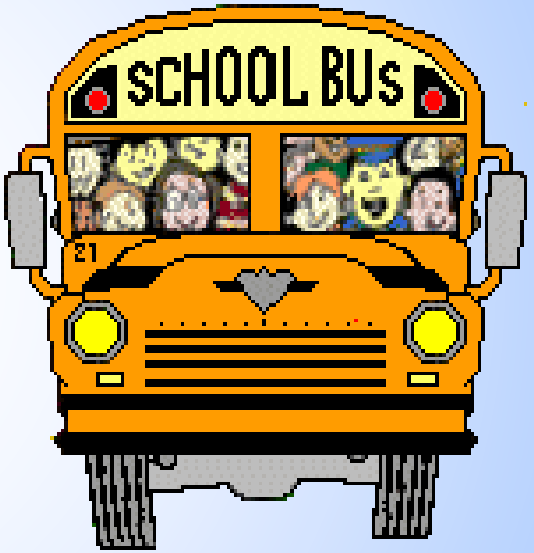
XX-X-XXXX-**XXX**-XXXX-XXXX-X-XXXX-XXXX

- 389 Travel & Training
- 392 Transportation
- 399 Purchased Service
- 419 Instructional Supplies
- 478 Items for Resale
- 479 Other Supplies
- 629 Entry/Registration Fees

Object Codes

XX-X-XXXX-**XXX**-XXXX-XXXX-X-XXXX-XXXX

- Don't use an object code because you've always used it, make sure it makes sense!!
- Talk to your Accountant or CSFO (Chief School Finance Officer) before you add numbers but add then when necessary



Cost Center Codes

XX-X-XXXX-XXX-**XXXX**-XXXX-X-XXXX-XXXX

- 0000 (No cost center required)
- 0001 (Non-school Sites – Special Population)
- 0002-5000 (School Sites)
- 6000-6999 (Vocational Centers)
- 8000-8999 (Cost Center Pools)
- 9000-9997 (Non-regular Instructional Cost Centers)

Cost Centers identify the specific unit, usually location, where the revenue is earned or expenditure is incurred.

ALL expenditures require a cost center code.

Cost Center Codes

XX-X-XXXX-XXX-**XXXX**-XXXX-X-XXXX-XXXX

- 0020 Florence High School
- 0040 Florence Freshman Center
- 0050 Forest Hills Elementary
- 0060 Florence Learning Center
- 0080 Harlan Elementary School
- 0090 Weeden Elementary School
- 0095 Hibbett Middle School
- 0100 Florence Middle School

Funding Source & Appropriation Year

XX-X-XXXX-XXX-XXXX-**XXXX**-**X**-XXXX-XXXX

Funding Source

- Local School Revenue – Public (**7101**; 7110-7490)
- Local School Revenue – Non Public (**7501**; 7510-7910)

Appropriation Year

- **Current Year Appropriations (0)**
- Prior Year State Appropriation Encumbrances (9)
- LEA Carryover Appropriations (1)

Program Code

XX-X-XXXX-XXX-XXXX-XXXX-X-**XXXX**-XXXX

A program is a plan of activities and procedures designed to accomplish a predetermined objective.

Allows the LEA (Local Educational Agency) to charge program costs directly to the benefiting program.

- 0000 (No program code required)
- 1000-1999 (Regular Education)
- 2000-2999 (Special Education)
- 3000-3999 (Vocational / Technical Education)
- 4000-5999 (Non-regular Day School Instruction)
- 8000-8999 (Program Pool)
- 9000-9997 (Non-Instructional)

Program Code

XX-X-XXXX-XXX-XXXX-XXXX-X-**XXXX**-XXXX

- 1100 Kindergarten
- 1200 Elementary(1st grade – 6th grade)
- 1500 Secondary (7th grade – 12th grade)
- 2300 Special Education: Children with Disabilities (1st grade – 6th grade)
- 2400 Special Education: Children with Disabilities (7th grade – 12th grade)

Special Use Code

XX-X-XXXX-XXX-XXXX-XXXX-X-XXXX-**XXXX**

- Provides specific identification not provided within other components and allows for a further subdivision of costs.
- State Dept of Education (SDE) 0001–0099
  - Classroom Instructional Support 0001- 0019
  - Matching 0020 – 0049
  - State Special Use 0050–0099
- LEA School System Use 0100-9999
  - Local School Accounting Activity Codes 7000-7999
  - Interfund Receivable/Payable 8000-8999
  - Payroll Deduction Designator 9000-9999

Special Use Code

XX-X-XXXX-XXX-XXXX-XXXX-X-XXXX-**XXXX**

Local School Accounting Activity Codes 7000-7999

- 7015 Baseball
- 7020 Boys Basketball
- 7024 Girls Basketball
- 7025 Cross Country
- 7030 Football
- 7035 Golf
- 7040 Boys Soccer
- 7041 Girls Soccer
- 7045 Softball
- 7047 Swim Team
- 7050 Tennis
- 7055 Track
- 7060 Volleyball
- 7090 Band

Function / Object / Program

XX-X-**XXXX**-**XXX**-XXXX-XXXX-X-**XXXX**-XXXX

Function Codes – Describe the ***purpose*** of the activities being performed.

What is being done? Is it instructional or administrative?

Object Codes – Identify the ***service or commodity*** obtained.

What you are paying for?

Program Codes – A plan of activities or procedures designed to accomplish a ***predetermined objectives***.

Who or what group you are providing it to? Is it athletics or extracurricular?

The Coding Story

- **12-4-7110-000-0020-7101-0-0000-7030**

Football ticket sales at high school (special use 7030 is football or in most of your systems – this may be your activity code)

12	**Special Revenue/Public**
4	**Revenue**
7110	**Admissions/Ticket sales**
000	**No object of an expense**
0020	**Florence High School**
7101	**Public Local School Funds**
0	**Current year**
0000	**Not a Program Cost**
7030	**Football**

The Coding Story

- **12-5-1100-399-0020-7101-0-4500-7020**

Boys basketball at high school for purchased services

12	**Special Revenue/Public**
5	**Expense**
1100	**Instructional Expense**
399	**Other Purchased Service**
0020	**Florence High School**
7101	**Public Local School Funds**
0	**Current year**
4500	**School Sponsored Athletics**
7020	**Boys Basketball**

The Coding Story

- **32-5-2190-479-0020-7501-0-4400-7530**

Band boosters at high school other student support – other supplies

32	**Expendable Trust/Non-Public**
5	**Expense**
2190	**Other Student Support Services**
479	**Other General Supplies**
0020	**Florence High School**
7501	**Non-Public Local School Funds**
0	**Current year**
4400	**School Sponsored Activities**
7530	**Band Boosters**

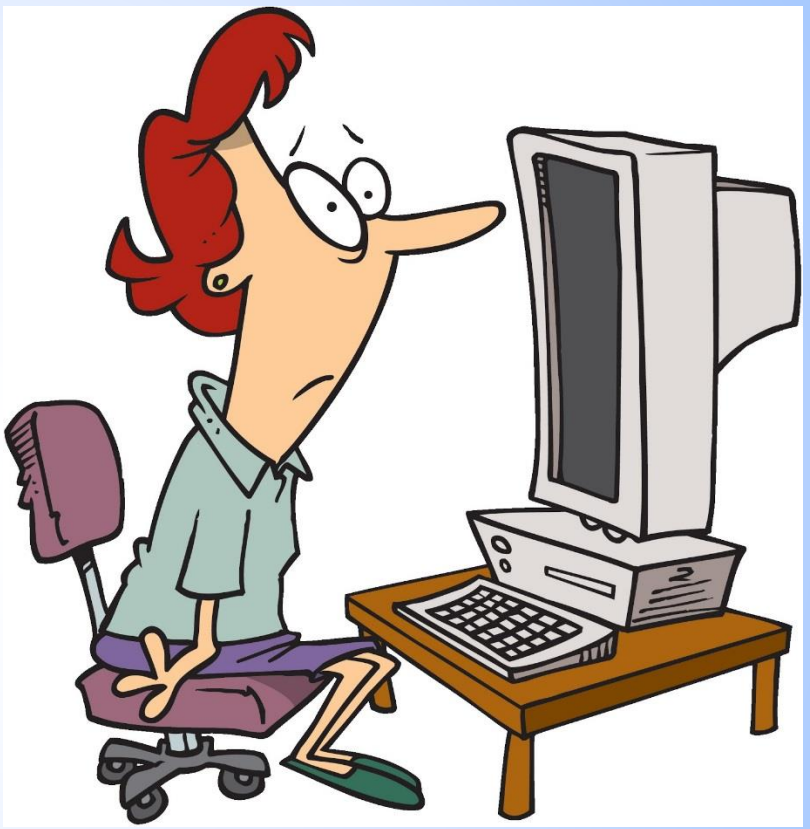
Coding Cheat Sheet

Deposits:				
12	4	7110	000	Ticket Sales
12	4	7180	000	Concessions
12	4	7260	000	Dues & Fees (Required)
12	4	7340	000	Fundraiser
12	4	7420	000	Sales/Uniforms
12	4	7430	000	Donations
12	4	7490	000	Other Revenue
12	4	9210	000	Transfer in from Central Office
12	4	9230	000	Transfer in from another school
Payments:				
12	5	1100	389	Travel & Training
12	5	1100	399	Purchased Service
12	5	1100	419	Instructional Supplies
12	5	1100	629	Entry/Registration Fees
12	5	2310	479	Other Supplies
12	5	4150	392	Transportation
12	5	9800	478	Items for Resale
12	5	9910	920	Transfer out to Central Office
12	5	9910	923	Transfer out to another school
Change:				
12	1	0115	000	Change Out

Deposits:				
32	4	7510	000	Concessions
32	4	7610	000	Dues & Fees (Not required)
32	4	7710	000	Fundraiser
32	4	7810	000	Donations
32	4	7910	000	Other Revenue
32	4	9210	000	Transfer in from Central Office
32	4	9230	000	Transfer in from another school
Payments:				
32	5	1100	389	Travel & Training
32	5	1100	399	Purchased Service
32	5	1100	419	Instructional Supplies
32	5	1100	629	Entry/Registration Fees
32	5	2310	479	Other Supplies
32	5	4150	392	Transportation
32	5	9800	478	Items for Resale
32	5	9910	920	Transfer out to Central Office
32	5	9910	923	Transfer out to another school
Change:				
32	1	0115	000	Change Out

Agenda

- Chart of Accounts
- **Coding Edits**
  - **File Submission**
  - **Invalid Components**
  - **Invalid Combinations**
- Other Coding Suggestions



File Submission

- A data file is submitted by your Accountant or CSFO to the SDE (State Dept of Education)
- File information is checked against a coding database to generate an edit report.
- Edits resulting from the monthly submission are communicated to you by your Accountant or CSFO.
- When critical edits are corrected, the component or combination creating the edit should be made inactive.

Error Report

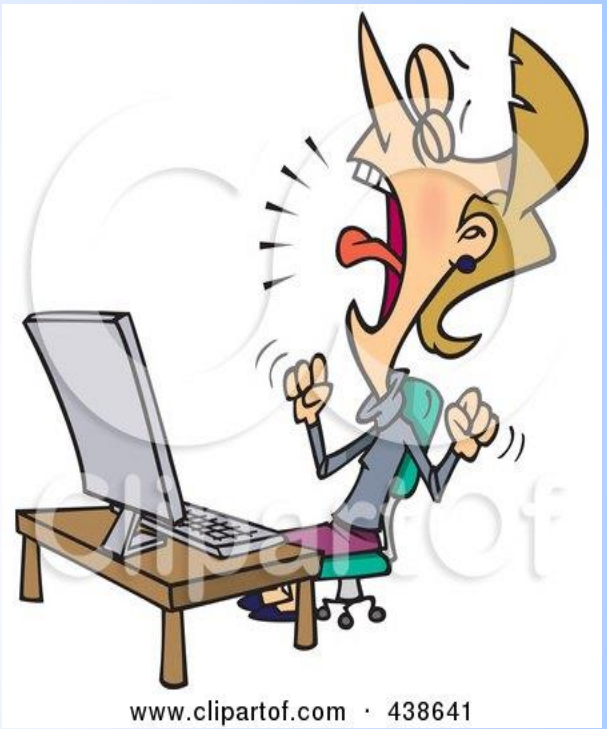
FileName: 141 fin pro 2019-03.txt UploadDate: 2/8/2019 12:12:19 PM Report: Full

Error Type	Fund Type	Acct. Type	Acct. Code	OBJ	Cost Center	Fund Source	Appr. Year	Program Code	Special Use	Error Message
W	12	5	1100	393	0020	7101	0	2400	7072	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4400	7335	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7020	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7024	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7025	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7030	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7045	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7047	Object Code is not valid with Function Code.
W	12	5	1100	393	0020	7101	0	4500	7065	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7530	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7532	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7555	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7558	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7570	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7578	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7620	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7655	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7710	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4400	7750	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4500	7890	Object Code is not valid with Function Code.
W	32	5	1100	393	0020	7501	0	4500	7900	Object Code is not valid with Function Code.
Critical Errors = 0	Warnings = 21									

Types of Coding Edits

Critical

- Must be corrected before the year-end file can be approved
- Should be corrected prior to the review of the file by SDE team accountant



Warning

- Possible error
- Do not ignore
- Explain (provide the explanation in an e-mail to your CSFO)

Types of Coding Edits

- **Invalid Components**
  - Account Code is invalid
  - Invalid Object of Expenditure Code
  - Invalid Program Code
  - Check for Valid Special Use Code
- **Invalid Combinations**
  - Object Code not valid with Function Code
  - Program Code not valid with Function Code

Invalid Components

- Critical Edits stating a component is invalid indicates that the Program Code, Special Use Code, etc. is not listed in the Accounting Manual.
- If additional detail is needed for LEA management purposes, components can be "rolled" into a valid SDE component.
- If a component or combination shows a zero balance, there may be a Purchase Order using that code.

Invalid Coding Combinations

Object Code is not valid with Function Code

- Function 1100 (Instruction) can **NOT** be used with object codes:
  - 396 (Freight & Shipping)
  - 412 (Staff Training Supplies)
  - 471 (Office Supplies)
  - 478 (Items for Resale)
  - 479 (Other General Supplies)
  - 481 (Testing Supplies)

Object Code is not valid with Function Code

- Instructional Object Codes (411-student classroom supplies, 414-instructional software, 491-instructional equipment) can **NOT** be used with School Administrative Services (23xx) or Operation & Maintenance Services (3xxx) function codes
- Non-Instructional Object Codes (482-non-instructional supplies, 489-other non-instructional supplies, 493-non-instructional equipment) can **NOT** be combined with an Instructional function code (1100)

Object Code is not valid with Function Code

Non-capitalized vs. Capitalized Equipment

- Object Codes 430-439 should **NOT** be used effective 10/01/2003
- Non-Capitalized Equipment < $5,000 should be coded to Object Codes 491-499 depending on what the item is
- Capital Outlay-Personal Property > $5,000 should be coded to Object Codes 520-589 depending on what the item is

Object Code is not valid with Function Code

Non-capitalized vs. Capitalized Real Property

- Capital Outlay-Real Property > $50,000 should be coded to Object Codes 51x and Function Codes 7xxx
- Buildings & Land Improvements < $50,000 should be coded to Object Codes 7xx and the appropriate Function Code (usually Operation & Maintenance (3xxx), but NOT 7xxx (Capital Outlay Real Property)

Object Code is not valid with Function Code

Items Available for Resale / Fundraising

- Object Code 478 (Items for Resale) should **ONLY** be used with Other Expenditures (9800) function, but is also allowable with Adult/Continuing Education (91xx).
- It can **NOT** be used with Instructional (1100) or Instructional Support (2xxx) function codes.
- Program Codes 4400 (School Sponsored Activities), 4500 (School Sponsored Athletics), or 9600 (Other Expenditures) are the most appropriate choices for Items for Resale.

Object Code is not valid with Function Code

- Object 481 (Testing Supplies) should **ONLY** be used with Instructional Support function codes (2xxx). It can **NOT** be used with Instructional (1100) or General Administration (6xxx) function codes
- Object Code 961 (Fines & Penalties) should **ONLY** be used with Function Codes 23xx, 6xxx, 91xx, and 9800

Program Code is not valid with Function Code

Valid Pooled Program Codes

Function Code Range	Program Code	Description
1100	8100-8199	Instructional Services
2110-2190	8210-8219	Student Support Services
2210-2290	8220-8229	Instructional Staff Support
2310-2390	8230-8239	School Administrative Services
3100-3900	8300-8399	Operation & Maintenance
4110-4190	8410	Student Transportation
4210-4290	8420	Food Service Operations
6110-6910	8600-8699	General Administrative Services

Program Code is not valid with Function Code

- Vocational Career Guidance and Counseling (program 3500) can **ONLY** be used with Student Support Services function codes (21xx)
- Vocational Administration (program 3600) can **ONLY** be used with School Administration (23xx), Vocational Transportation (function 4140) and General Administrative Services function codes (6xxx)

Program Code is not valid with Function Code

- Preschool program codes (4711 & 4712) can **NOT** be used with Function 1100 (Instruction). These program codes are usually combined with Function 9140 (Preschool).
- Function 9800 (Other Expenditures) can **ONLY** be used with Program Codes 4400 (School Sponsored Activities), 4500 (School Sponsored Athletics), and 9600 (Other Expenditures)

Program Code is not valid with Function Code

Function 1100 (Instruction) can **NOT** be used with Non-Regular Day School Instructional Programs (4000-5999) **except**:

- 43xx (Summer School)
- 4400 (School Sponsored Activities)
- 45xx (School Sponsored Athletics)
- 4600 (At-Risk); explanation required
- 4800 (Extended Day); explanation required

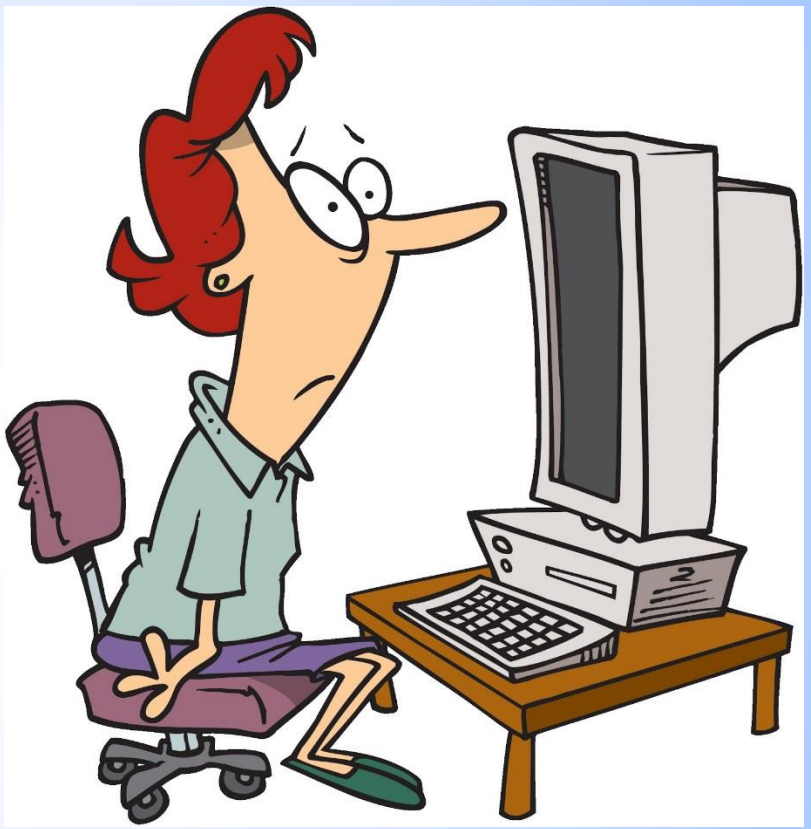
Program Code is not valid with Function Code

School Administrative Services function codes (23xx) can **NOT** be used with

- Vocational Education Programs (3xxx), except 3600 (Vocational Education Administration)
- Non-Regular Day School Instructional Programs (4000-5999), except
  - 4300 (Summer School)
  - 4600 (At-Risk)
  - 4711 (Preschool – Regular)

Agenda

- Chart of Accounts
- Coding Edits
  - File Submission
  - Invalid Components
  - Invalid Combinations
- **Other Coding Suggestions**



Other Coding Suggestions Education Media Software

- **Avoid** function 2220 (Education Media) / object 414 (Instructional Software).
- Use function 1100 (Instruction) if the software is checked out and used in the classroom by the classroom teachers.
- If the software is reference material, which remains in the library, code to object 425 (Reference Materials) and combine with 2220 function.
- If the software is non-instructional software used for the organizational or operational purposes of the library, code to object 482 (Non-Instructional Software) and combine with function 2220.

Other Coding Suggestions Other Expenditures

- Do not lump expenditures under function 9800 (Other Expenditures). Only use function 9800 when no other function code applies. **Function 9800 is a last resort number**.

- Only function codes 1000 through 6999 are included when calculating current expenditures per pupil. **This is the most common benchmark for comparing systems and states.**

Other Coding Suggestions

Food – (Causes more edits in my district than any other at local school level)

- Object 393 (Food Services) and 461 (Purchased Food) are used with food products purchased for the purpose of consumption for students.
  - Pregame meals – Function 1100 (Instruction) / Object 393 (Food Services) / Program 4500 (School Sponsored Athletics)

Other Coding Suggestions Food –

- Object 393 (Food Services) and 461 (Purchased Food) should **NOT** be used with food products purchased for the purpose of classroom instruction.
  - Flour for a cooking class – Function 1100 (Instruction) / Object 411 (Classroom Supplies) / Program 3700 (Consumer & Homemaking)

Other Coding Suggestions Summer School

- Program 4300 (Summer School) or 4301 (Summer School – Targeted Assistance) should be used to indicate summer school programs
- Function 1100 (Instruction) should be used with summer school activities for which the students receive academic credit.
- Function 9130 (Extended Day) should be used for summer school activities for which the students do not receive academic credit (usually tutoring).

Critical Edits

Function 1100 (Instruction) is **critical** with Object:

- 326 (Medical Health Services) – the Function could be any Student Support Services (21xx) or 2290 (Other Instructional Staff Services). Function 2140 is Health Services
- 544 (Library / Media Equipment) – the Function could be 2220 (Educational Media Services)
- 347 (Custodial Services), 441 (Custodial Supplies), 442 (Maintenance Supplies) – the function should be 3xxx (Operation & Maintenance Services)

NOTE: If the Object is correct, the Function can't be 1100.

Critical Edits

- Function 2120 (Guidance & Counseling Services) / Object 312 (Staff Educational Services) – the function could be 2215 (Instructional Staff Development)
- Function 2310 (Office of School Administrator) / 410 (Instructional Supplies) - the Object could be 470 (General Supplies) or 471 (Office Supplies)

Critical Edits

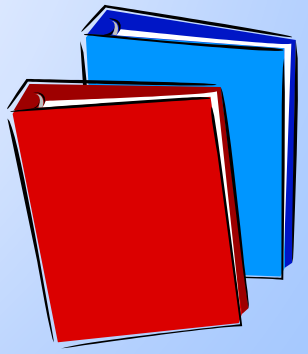
- Function 3200 (Building Services) / Object 498 (Athletic & Physical Education Equipment) - the Function could be 1100 because the Program is 4500 (School Sponsored Athletics)
- Function 3200 (Building Services) / Object 515 (Building Improvements > $50,000)
  - the Function could be 7200 (Building Acquisition & Improvements or
  - the Object could be 704 (Building Improvements < $50,000)

Critical Edits

- Function 9800 (Other Expenditures)
  - Object 393 (Food Services)
  - Object 396 (Other Communication Services)
  - Object 419 (Other Instructional Supplies)
  - Object 461 (Purchased Food)
  - Object 628 (Bank Service Charges)
  - Object 629 (Other Dues & Fees)

Critical Edits

- Program 0000 / Function 1100 – A valid program code is required for expenditures. Do not use "0000" as the program code.
- Program 0000, 1300, & 8200 – These program codes are not in the accounting manual



Critical Edits Pooled Program Code / Function Code

- Function 1100 / Program 8210 Should be 8100
- Function 1100 / Program 8230 Should be 8100
- Function 1100 / Program 8320 Should be 8100
- Function 2190 / Program 8100 Should be 8210
- Function 2190 / Program 8230 Should be 8210
- Function 2220 / Program 8100 Should be 8220
- Function 2390 / Program 8310 Should be 8230
- Function 3200 / Program 8230 Should be 8320
- Function 4290 / Program 8410 Should be 8420

Warnings Edits

- Function 1100 (Instruction) & Function 2190 (Other Student Support Services) / Object 393 (Food Services) & 461 (Purchased Food)
  - Should **not** be with program 1xxx. See previous slide regarding Coding Suggestions for Food.
  - May be OK with program 4500 (Athletics), if the explanation is feeding athletes before games.

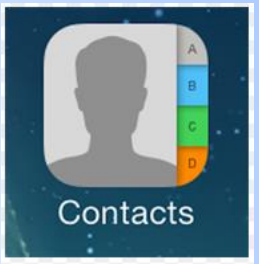
Warnings Edits

- Function 1100 (Instruction) / Object 394 (Printing & Binding)
  - OK if the explanation is yearbook or workbook preparation.
- Function 1100 (Instruction) / Object 395 (Insurance Services)
  - OK with program 1603 (Drivers Education), if this cost is to insure the cars used in the drivers education class.
  - OK with program 45xx (Athletics)

Where to Get More Information

- https://www.alabamaachieves.org/lea-accounting/#Forms_8211_Other

Contacts



- Your system's Accountant or CSFO for your district
- Utilize SDE website: https://www.alabamaachieves.org
- Utilize the AASBO website: www.aasbo.com

aasbo | Alabama Association of School Business Officials

THE END

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