

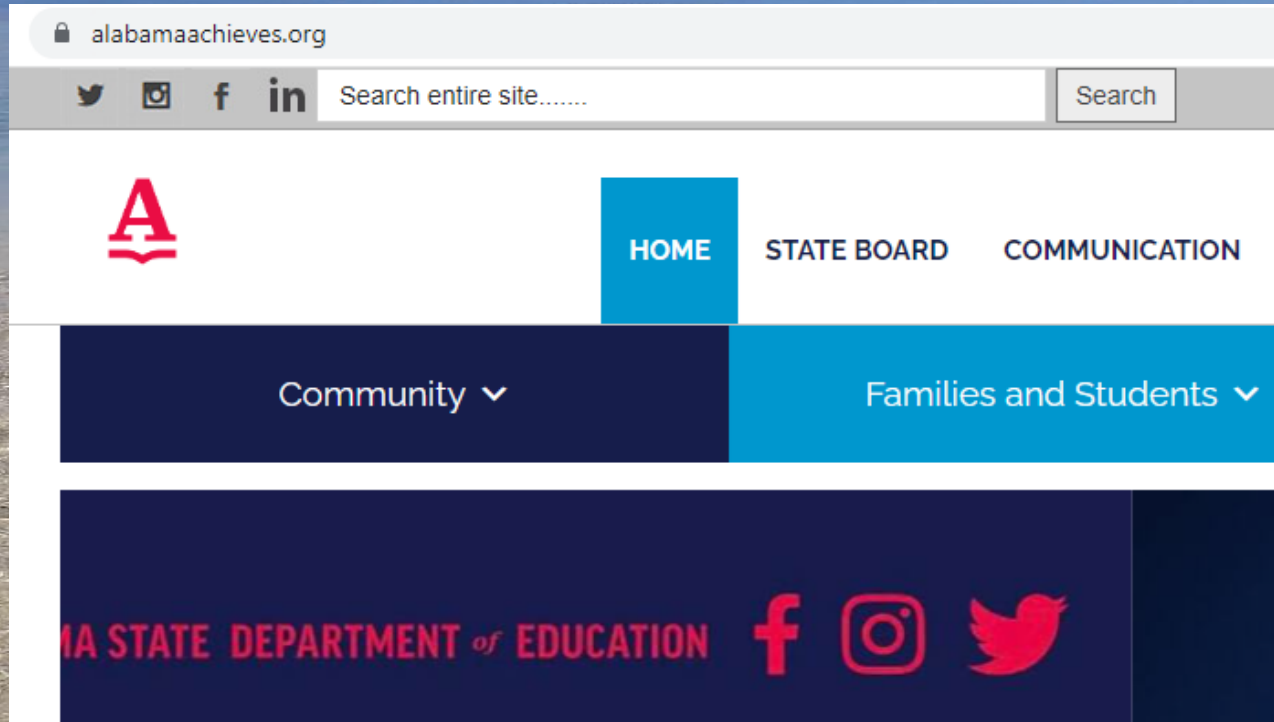


Highlights of the Financial Manual

**Paula Thornton
AASBO Conference
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ALSDE WEBSITE

In search box “search entire site...” type: ACCOUNTING MANUAL



ALSDE WEBSITE

CLICK *SECOND* OPTION!



A screenshot of the ALSDE website. The background is a beach scene with sand and water under a blue sky with clouds. The website has a white header with a red 'A' logo on the left and navigation links 'HOME', 'STATE BOARD', and 'COMMUNICATION' on the right. Below the header is a dark blue bar with 'Community' and a dropdown arrow, and a light blue bar with 'Families and Students'. The main content area has two links: the first is 'ACCOUNTING MANUAL CHANGES_V5.0' with 'Accounting Manual Changes' below it; the second is 'ACCOUNTING MANUAL_V5.0' with 'Accounting Manual' below it. A red arrow points from the text 'CLICK SECOND OPTION!' to the second link.

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ACTIVITY CODE:

- **Any 4 digit code**
 - **General - 2000**
 - **School Clubs - 3000**
 - **Classroom Accounts - 4000**
 - **Booster Club/PTO - 5000**
 - **Athletics - 6000**
 - **Other - 7000 and 8000**

FUND TYPES FOR LOCAL SCHOOLS

- **Fund 12 = Public Funds**
 - Funds are restricted to State Law expenditures
- **Fund 32 = Nonpublic Funds**
 - Funds are not as restricted

ACCOUNT TYPE CODES

- **Two most common codes:**
 - **“4” = Revenue**
 - **“5” = Expenditures**

Others:

- **“2” = Liability**

NextGen creates these for you

Mainly used during year end close

REVENUE ACCOUNT CODE

Used with Account TYPE 4:

Local School Revenue Sources (7000-7999)

Local School Revenue - Public

12

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 (7500-7999)

32

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

EXPENDITURES ACCOUNT CODE

- **Most Common:**
 - 1100 Instructional Services
- **Others:**
 - 3100 Security (Ballgames, etc)
 - 3200 Building Services (Classified Employees working additional hours)
 - 3300 Grounds Services (upkeep of fields)

FUND SOURCE

- **Most Common:**
 - 7101 is used with Fund 12
 - 7501 is used with Fund 32



OBJECT OF EXPENDITURE COMPONENT

- **Most Common:**
 - **410 - General Instructional Supplies**
 - **411 Student Classroom Supplies**
 - **412 Staff Training Supplies**
 - **415 PE Supplies**
- **Other Commonly Used:**
 - **422 Library Books**
 - **440 Custodial Supplies**
 - **461 Food Purchased**
- **Do not use:**
 - **001-199 - Restricted to Personnel**
 - **200-299 - Restricted to Employee Benefits**

COST CENTER CODE

Unique for each individual school

Allows the Central Office to group reports by schools

Helpful to the State Dept for reporting purposes

FUND SOURCE - REVENUE AND EXPENDITURES

- Default Codes are 7101 and 7501

Public Fund Sources:

Public Local School Fund Source - Default	7101
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*



NON PUBLIC Fund Sources

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

YEAR COMPONENT

Current Year Appropriations	0
LEA Carryover Appropriations	1
July - September (Federal) Appropriations	2
Prior Year State Appropriation Encumbrances	9

PROGRAM COMPONENT

- 1200 - Elementary (thru Grade 6)
- 1500 - High School (7-12)
- Kindergarten can be charged to 1100
- K-12 Schools may use program code 8100

ELEMENTARY OPTIONAL PROGRAM CODES

Usually assigned by Central Office:

Elementary Program-Grades 1-6	1200
GRADE LEVELS (OPTIONAL)	
Elementary Program-Grade 1	1201*
Elementary Program-Grade 2	1202*
Elementary Program-Grade 3	1203*
Elementary Program-Grade 4	1204*
Elementary Program-Grade 5	1205*
Elementary Program-Grade 6	1206*

OPTIONAL HIGH SCHOOL CODES

Usually assigned by CO

Communication Arts (1501-1519*)

Journalism	1501*
Language Arts	1502*
Letters	1503*
Speech	1504*
Theatre Arts	1505*
Reading	1506*

Mathematics (1520-1539*)

Advanced Mathematics	1521*
Basic Mathematics	1522*

Science (1540-1559*)

Chemistry	1541*
General Science	1542*
Life Science	1543*
Physical Science	1544*
Physics	1545*

SPECIAL USE CODE

Usually set up by Central Office in order to track specific funds

Specific Donation to school can use a special use code to track expenditure

COMPLETE CODE

- **Revenue (admission Public Funds)**
 - xxxx-12-4-7110- CALL THE CENTRAL OFFICE
 - xxxx-12-4-7110-000-CCTR-7101-0-0000-0000
- **Revenue (admission NonPublic Funds)**
 - xxxx-32-4-7110-000-CCTR-7501-0-0000-0000
- **Expenditure (instructional supplies Public Funds)**
 - xxxx-12-5-1100-411-CCTR-7101-0-1200-0000
- **Expenditure (instructional supplies Non Public Funds)**
 - xxxx-32-5-1100-411-CCTR-7501-0-1200-0000



QUESTIONS:

Paula B Thornton

205-294-2995

pbt0611@gmail.com