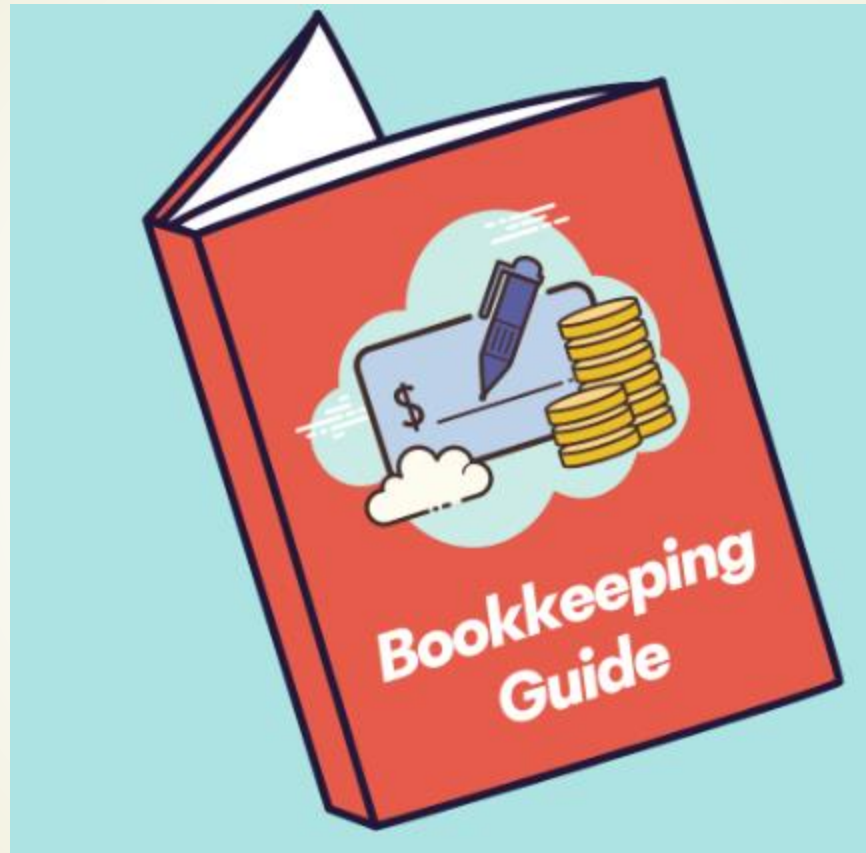


Account Coding



1

November 9, 2023

Vocabulary

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

Bookkeeping Manual



Florence City Schools

Bookkeeping

Procedures and Guidelines

Coding Cheat Sheet (12)

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

Coding Cheat Sheet (32)

5

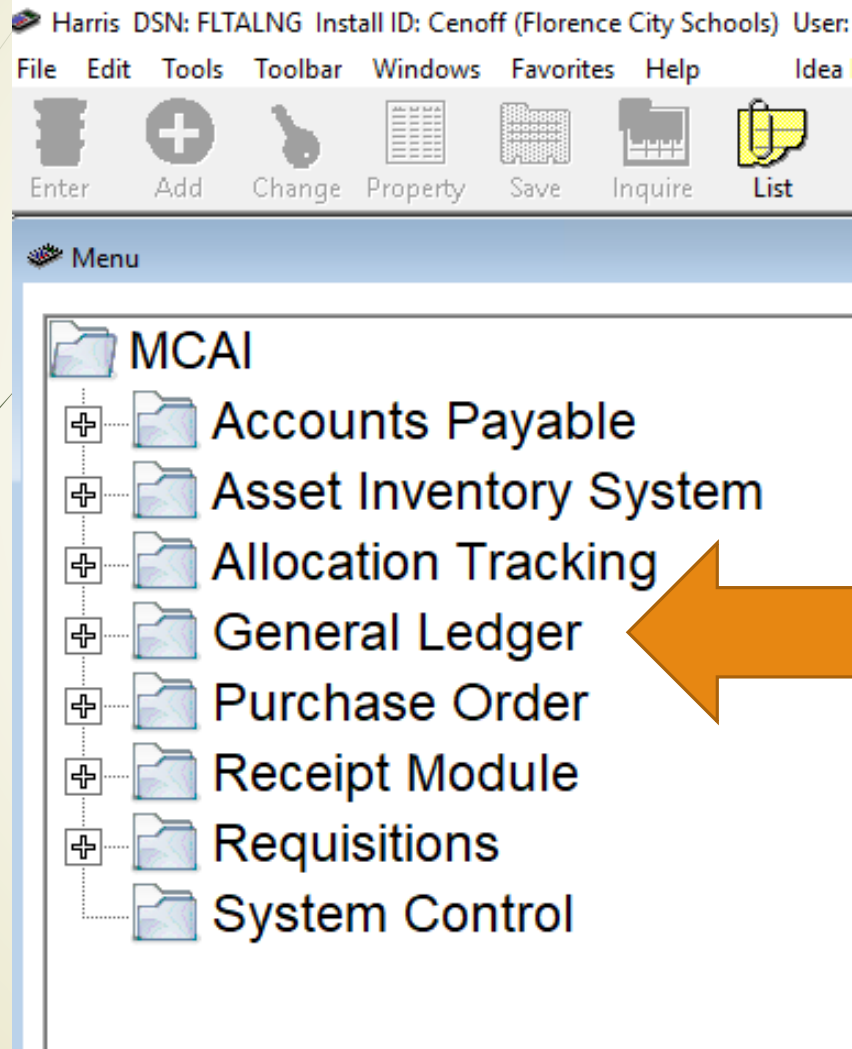
Deposits:				
32	4	7510	000	Concessions
32	4	7610	000	Dues & Fees (Not required)
32	4	7710	000	Fundraiser
32	4	7810	000	Donations
32	4	7910	000	Other Revenue
32	4	9210	000	Transfer in from Central Office
32	4	9230	000	Transfer in from another school
Payments:				
32	5	1100	389	Travel & Training
32	5	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

	A	B	C
1	Account number	Description	Type
	12-4-7110-000-0020-7101-0-0000-7075	ART - TICKET SALES	Credit
	12-4-7260-000-0020-7101-0-0000-7075	ART - FEES & DUES	Credit
	12-4-7430-000-0020-7101-0-0000-7075	ART - DONATIONS	Credit
	12-4-7440-000-0020-7101-0-0000-7075	ART - FIELD TRIP	Credit
	12-4-9210-000-0020-7101-0-0000-7075	ART - TRANSFER IN FROM C/O	Credit
	12-4-9230-000-0020-7101-0-0000-7075	ART - TRANSFER IN FROM SCHOOL	Credit
	12-5-1100-419-0020-7101-0-1500-7075	ART - INSTR SUPPLIES	Debit
	12-5-1100-629-0020-7101-0-4400-7075	ART - ENTRY & REG. FEES	Debit
	12-5-2310-479-0020-7101-0-8230-7075	ART - OTHER SUPPLIES	Debit
	12-5-2390-628-0020-7101-0-8230-7075	ART - BANK SERVICE CHARGES	Debit
	12-5-4150-392-0020-7101-0-4400-7075	ART - TRANSPORTATION	Debit
	12-5-9910-923-0020-7101-0-9700-7075	ART - TRANSFER OUT	Debit

Download Account #s:













- **Budgetary Accounting**
- **General Ledger**
- **GL Reports & Queries**
- **GL Master Reports**
- **Account number report (GL NLSR)**

General Ledger










GL Reports & Queries

Application or Transaction Name


-  GL Setup
-  GL Table Maintenance
-  GL Reports & Queries 
-  Budget Tools
-  State Reporting
-  End of Year Procedures
-  Create Journal Entry
-  Journal Entry Query
-  Journal Entry Import Program
-  Sch Food Interface Param Maint
-  SFI Post Journal Entries

GL Master Reports

Application or Transaction Name

-  Queries
-  GL Master Reports 
-  GL Journal Entry Reports
-  Data Validation Reports
-  End of Month Reports
-  Requested Auditor Report

Account number report (GL NLSR)



Application or Transaction Name	Ap	Tran
Account Number Report	GL	NLSR
Balance Sheet Report	GL	BLRP
Budget Analysis Report	GL	BARP
Budget Report	GL	BRPT
Cash Receipts Journal	GL	CRPT
Cash Report	GL	CASH
Detail Budget Variance Report	GL	DBVR
General Ledger Master Summary	GL	FSRP
GL Account Master Report	GL	MRPT
Summary Expenditure Report	GL	JSER
Summary Revenue Report	GL	JSRR
Trial Balance Report	GL	TBAL
Violate Business Rules Report	GL	VBRR

Enter NLSR in the box and click OK

Harris DSN: FLTALNG Install ID: Cenoff (Florence City Schools) User: FLTALGuzman (Lisa Guzman)

File Edit Tools Toolbar Windows Favorites Help Idea Portal

Enter Add Change Property Save Inquire List Detail Favorites Search PrtScr Exit

Menu

MCAI

- Accounts Payable
- Asset Inventory System
- Allocation Tracking
- General Ledger
 - GL Setup
 - GL Table Maintenance
 - GL Reports & Queries
 - Queries
 - GL Master Reports
 - GL Journal Entry Reports
 - Data Validation Reports
 - End of Month Reports
 - Budget Tools
 - State Reporting
 - End of Year Procedures
- Purchase Order
- Receipt Module

Find Menu Application/Transaction

Find What

OK Cancel

Application or Transaction Name	Ap	Tran
Account Number Report	GL	NLSR
Balance Sheet Report	GL	BLRP
Budget Analysis Report	GL	BARP
Budget Report	GL	BRPT
	GL	CRPT
	GL	CASH
	GL	DBVR
	GL	FSRP
GL Account Master Report	GL	MRPT
Summary Expenditure Report	GL	JSER
Summary Revenue Report	GL	JSRR
Trial Balance Report	GL	TBAL
Violate Business Rules Report	GL	VBRR

Ver. 14.1.5 - MCAI000RA

MCAI Menu Driver Performing Requested Operation

Saturday 3/4/2023 11:1

Active Accounts, enter parameters

File Edit Tools Toolbar Windows Favorites Help Idea Portal

Enter Default Last Delete Save Inquire Next Back Clear Search PrtScr Exit

GL/NLSR: Account Number Re

Select By GL Component

Status Active

Type All

Select by Created

Select By Effective

Report Destination

☒ To Report View

☐ To Printer B

Enter Account Selection Criteria

Accept Selection Criteria

Component Name Sort Order Beginning Value Ending Value

SpecUse 2 7000 7999 Add Item

Component Contains: Fd

Sort Order Must Be Major to Minor (0 Sort Order = Selection Criteria only - Do Not Sort or Total)

Component Name	Sort Order	From Value	To Value
CCTR	0	0020	0020
Class	0	4	5
SFund	0	7101	7501
Fund	1		zz
SpecUse	2	7000	7999

Use the Add Item Button to Accept Components and Values
Click on the List to Change the Component, Double Click to Remove

Account number listing

12-4-7260-000-0020-7101-0-0000-7098	402457	CHEERLEADING - DUES AND FEES	Credit	10/01/15	09/30/23	A
12-4-7340-000-0020-7101-0-0000-7098	402458	CHEERLEADING - FUNDRAISER	Credit	10/01/15	09/30/23	A
12-4-7420-000-0020-7101-0-0000-7098	402460	CHEERLEADING - SALES/UNIFORMS	Credit	10/01/15	09/30/23	A
12-4-7430-000-0020-7101-0-0000-7098	402459	CHEERLEADING - DONATIONS	Credit	10/01/15	09/30/23	A
12-4-7490-000-0020-7101-0-0000-7098	402461	CHEERLEADING - OTHER	Credit	10/01/15	09/30/23	A
12-4-9210-000-0020-7101-0-0000-7098	402462	CHEERLEADING - TRANSFER IN FROM C/O	Credit	10/01/15	09/30/23	A
12-4-9230-000-0020-7101-0-0000-7098	402463	CHEERLEADING - TRANSFER-IN FROM SCHOOL	Credit	10/01/15	09/30/23	A
12-5-1100-389-0020-7101-0-4500-7098	516909	CHEERLEADING - TRAVEL AND TRAINING	Debit	10/01/15	09/30/23	A
12-5-1100-399-0020-7101-0-4500-7098	516910	CHEERLEADING - PURCHASE SERVICES	Debit	10/01/15	09/30/23	A
12-5-1100-419-0020-7101-0-4500-7098	516911	CHEERLEADING - INSTRUCTIONAL SUPPLIES	Debit	10/01/15	09/30/23	A
12-5-1100-629-0020-7101-0-4500-7098	516913	CHEERLEADING - ENTRY FEE	Debit	10/01/15	09/30/23	A
12-5-2310-479-0020-7101-0-8230-7098	516912	CHEERLEADING - OTHER SUPPLIES	Debit	10/01/15	09/30/23	A
12-5-4150-392-0020-7101-0-4500-7098	516914	CHEERLEADING - TRANSPORTATION	Debit	10/01/15	09/30/23	A
12-5-9800-478-0020-7101-0-9600-7098	516915	CHEERLEADING - ITEMS FOR RESALE	Debit	10/01/15	09/30/23	A
12-5-9910-923-0020-7101-0-9700-7098	516916	CHEERLEADING - TRANSFER-OUT	Debit	10/01/15	09/30/23	A

Now you have your list of
account numbers –
What in the world do they mean?



The Components of the System

➤ 27 digits

➤ 9 components

➤ XX-X-XXXX-XXX-XXXX-XXXX-X-XXXX-XXXX

Fund Type/
Account Group

Class/
Account Type

Function/
Account Code

Object
Code

Cost
Center

Fund
Source

Appropriation
Year

Program
Code

Special Use

Fund Type

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

- **Governmental Fund Types**
 - 11 – General Fund
 - **12 – Special Revenue**
 - **(SCHOOL ACCT) Public \$**
 - 13 – Debt Service
 - 14 – Capital Projects
- **Proprietary Fund Types**
 - 21 – Enterprise
 - 22 – Internal Service

Fund Type

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

- Fiduciary Fund Types
- 31 – Non-expendable Trust
- **32 – Expendable Trust**
- **(CLUB ACCOUNT) Non-public \$**
- 38 – Payroll Clearing
- 39 – Accounts Payable
Clearing
- 40 – Other Agency
- Account Groups
- 88 – General Fixed Asset
- 89 – General Long-term Debt

Fund Type

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

- **12 – Special Revenue**
(ART CLASS ACCOUNT)
Strict – For school functions
Public money
- **32 – Expendable Trust**
(ART CLUB ACCOUNT)
More Flexible – For school activities
Non-public money

Fund Type

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

Governmental Fund Types

- Fund Type 12
- **School Class Accounts**
- Special Revenue Fund - Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- Public local school



Fund Type

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

Fiduciary Fund Types

(manage \$ for the club)

- Fund Type 32
- **Club/Sport money**
- Expendable Trust - Accounts for assets held by the school system in a trustee capacity.
- Non-public local school



NONPUBLIC

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)**



Account Type & Account Code

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

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)

Account Codes & Function Codes

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

Revenue

- Transfers In (92xx)
- Other Local Revenue (69xx)
- Interest (6810)
- Legislative Special Appropriations (1760)
- General Fund Central Office (6001)

Account Codes & Function Codes

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

Expenditures

- Instruction (1100)
- Student Support (2110-2190)
- Instructional Staff Support (2210-2290)
- School Administration (2310-2390)

Account Codes & Function Codes

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

Expenditures

- 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

- ...4-9210-000... Transfer in from Central Office
- ...4-9230-000... Transfer in from School
- ...5-9910-920... Transfer out to Central Office
- ...5-9910-923... Transfer out to another School



Object Codes

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

Object Codes

What is the
expense?



Object Codes

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

- 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

Object Codes

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

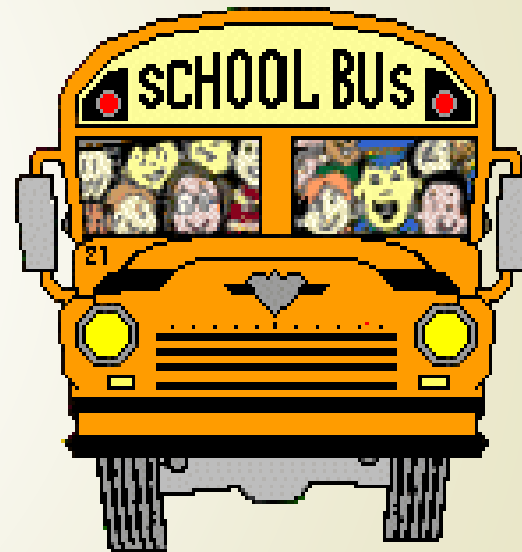


- 419 Instructional Supplies
- 478 Items for Resale
- 479 Other Supplies
- 629 Entry/Registration Fees

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 them 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)

Cost Centers
identify

Whose house is
it?

ALL
expenditures
require a
cost center
code.



Cost Center Codes

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

Cost Centers
identify

- **0002-5000 (School Sites)**
- **0020 – Florence High School**
- **0050 – Forest Hills Elementary**

Whose house is
it?

ALL
expenditures
require a cost
center code.



Cost Center Codes

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

Cost Centers
identify

- 6000-6999 (Vocational Centers)
- 8000-8999 (Cost Center Pools)
- 9000-9997 (Non-regular Instructional Cost Centers)

Whose house is
it?

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
- 0070 Handy School
- 0080 Harlan Elementary School
- 0090 Weeden Elementary School
- 0095 Hibbett Intermediate 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)



Funding Source & Appropriation Year

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

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

Program - What group are we serving?

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



Program Code

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

- 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

- Special Use Code (Activity Code)
- An extra identifier:
 - Class account
 - Club account
 - Sport account
 - Sport Booster Account



Special Use Code

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

- **Local School Accounting
Special Use Codes/Activity
Codes 7000-7999**
- 7000-Helping Schools
- 7030-Football
- 7040-Soccer Boys

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?

Function / Object / Program

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

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

What you are paying for?

Function / Object / Program

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

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



Program Code is not valid with Function Code

Valid Pooled Program Codes

<u>Function Code Range</u>	<u>Program Code</u>	<u>Description</u>
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

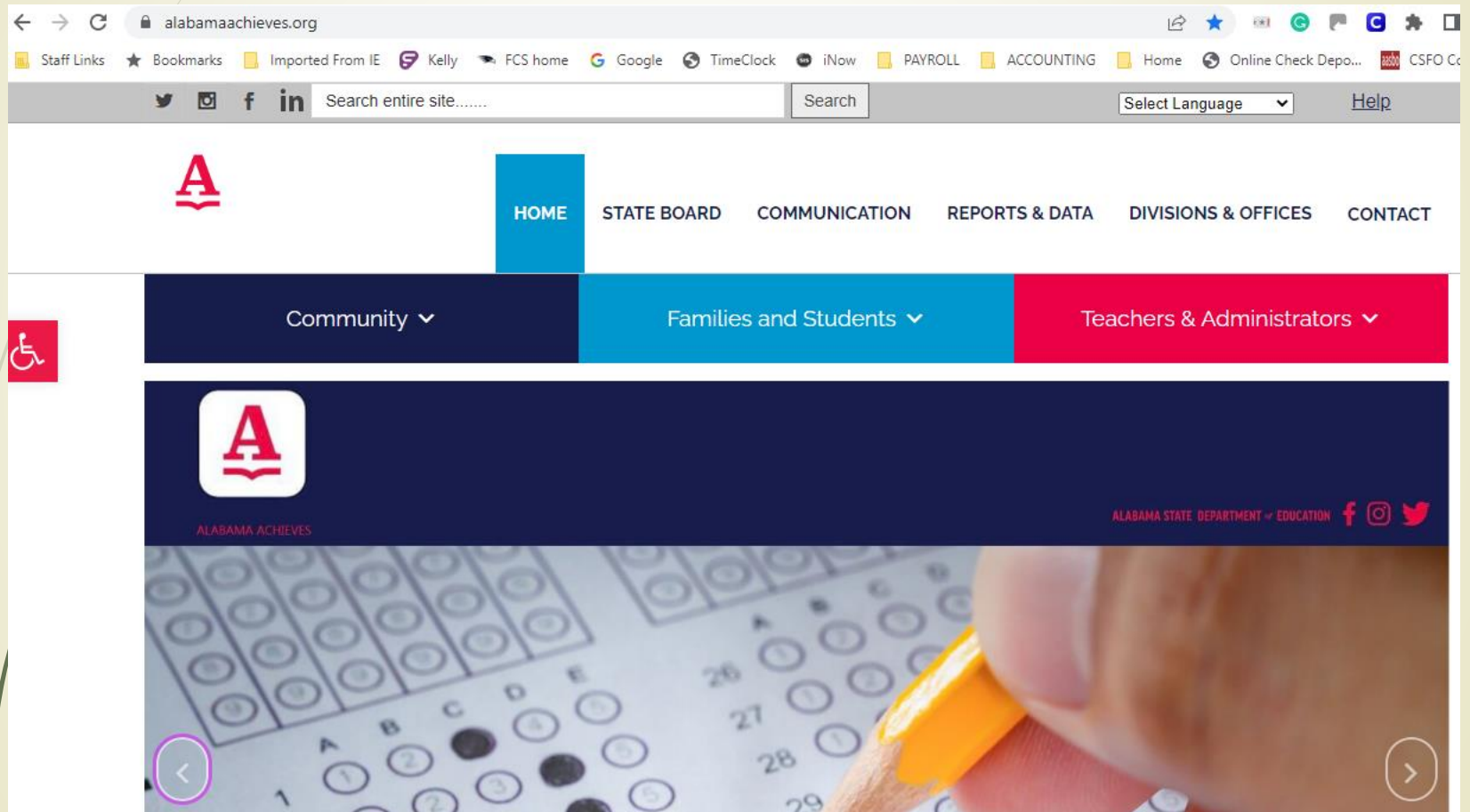
Chart of Accounts



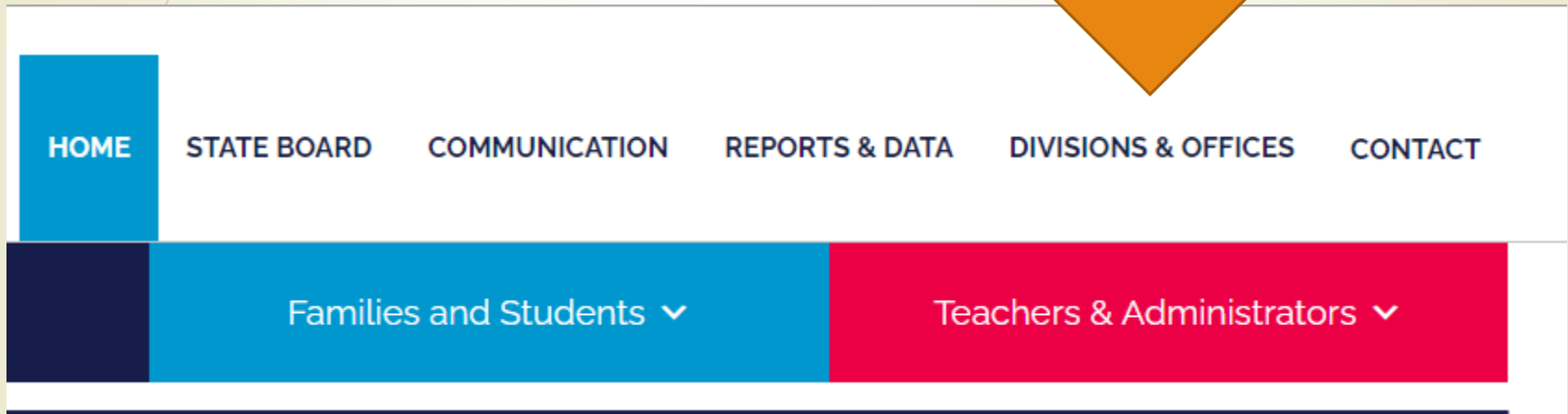
- Accounting manual
 - Download annually
 - Save to your desktop
 - Can be found at:
- https://www.alabamaachieves.org/ea-accounting/#Forms_8211_Other
- Most recent version: Sept 20, 2023

57

alabamaachieves.org




DIVISIONS & OFFICES



DIVISION OF ADMINISTRATION AND FINANCIAL

DIVISION OF ADMINISTRATION AND FINANCIAL

[LEA Accounting](#) 

[LEA Fiscal Accountability](#) 

[LEA Auxiliary Services](#) 

SDE Business Support Services

Disability Determination Services

LEA ACCOUNTING

DIVISION OF ADMINISTRATION AND FINANCIAL

[LEA Accounting](#)



[LEA Fiscal Accountability](#)



[LEA Auxiliary Services](#)



SDE Business Support Services

Disability Determination Services



ACCOUNTING MANUAL

ACCOUNTING MANUAL

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



ACCOUNTING MANUAL

Accounting Manual... x	
1 / 132 142%	
NOTE: 132 pages 134 pages	
TABLE OF CONTENTS	
SECTIONS	
Title	Section
INTRODUCTION	A
ACCOUNTING SYSTEM COMPONENTS	B
FUND & ACCOUNT GROUP COMPONENT	C
ACCOUNT TYPE COMPONENT	D

ACCOUNTING MANUAL

Travel & Training	380	
Local In-District		381*
In-State		382*
Out-of-State		383*
Other Travel and Training		389*

**Did control F to find
“Travel and
Training” which is
object code 389**

2022 Combination Tables

	A	B	C	D	E
1	tblComboCriticalAccountObject				
2	ObjectOf ExpenditureCode	AccountCode RangeBegin	AccountCode RangeEnd	ErrorType	Fiscal Year
2028	389	9800	9800	C	2022
2029	389	9910	9990	C	2022

389 Travel & Training - critical error - Why?

389 \neq Account/Function code 9800 (Other Expenditures)

Choose a different Account/Function code

File Submission



- A data file is submitted by your Accountant or CSFO to the SDE (State Dept of Education)
- File is checked against a database to generate an edit report.

File Submission



- **Edits are communicated to you by your Accountant or CSFO.**
- **When critical edits are corrected, the problem numbers should be made inactive. (write why in the description)**

Note why it is inactive

11-5-9800-478-8600-6006-0-8600-0000

521812 OTHER EXPENDITURES, prog & func invalid

Debit	10/01/21	09/30/23	I
-------	----------	----------	---

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									

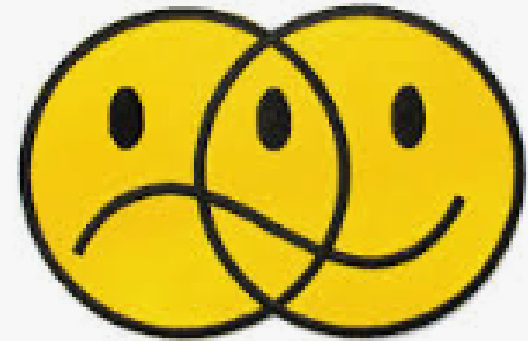
Invalid Coding Combinations



Types of Coding Edits

Warning

- Possible error
- Do not ignore
- Explain (provide the explanation in an e-mail to your CSFO)
- Try to fix these monthly to avoid future warnings.



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**



Types of Coding Edits

- **Invalid Components**
 - **Account Code is invalid**
 - **Invalid Object of Expenditure Code**
 - **Invalid Program Code**
 - **Check for Valid Special Use Code**



Types of Coding Edits

- **Invalid Combinations**
 - **Object Code not valid with Function Code**
 - **Program Code not valid with Function Code**



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)

Other Coding Suggestions

75

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)



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)

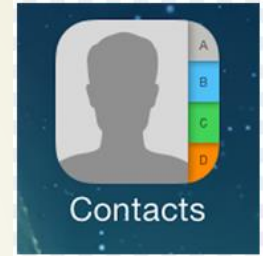
Where to Get More Information

- ▶ https://www.alabamaachieves.org/le-a-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

Thank you!

- Lisa Guzman
- lguzman@florencek12.org
- Florence City Schools

