

Fairview School District Accounting Reference Chart

Account code

Fund – 10 – General Fund – 51 – Food Service

Function (XXXX) – Object (XXX) – Funding Source (XXX) – Instruction Org (XX) – Operational Unit (XXX) – Subject / Activity (XXX)

Do not make up numbers – most fields have already been defined

Function

Number	Description
1100	Regular instruction programs – any regular student related expenditure
1200-1299	Special education – 1211 Life Skills – 1221 – Deaf or Vision Impaired – 1231 – Emotional Support – 1241 – Learning Support – 1243 - Gifted
2110	Supervision of student services
2120	Guidance
2140	Psychological services
2200-2250	Library – 2210 – Educational Media – 2220 - Technology Support Services – 2250 – Library Services
2300-2350	Board – 2310 – Board Services – 2330 – Tax Assessment & Collection
2360	Superintendent Office
2380	Principal Office
2440	Nursing services
2510	Business Office
2600-2699	Operation & Maintenance – 2610 – Supervision – 2620 – Building Operation
2700-2799	Transportation – 2710 – Supervision – 2720 – Vehicle Operation – 2740 – Vehicle Maintenance – 2750 – Non-Public Transportation
2840	Technology Services
3200-3250	ECA – 3210 – Non-Athletic Activities – 3250 – Athletic Activities

Object

Number	Description
300-399	Purchased professional & technical services - architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc
400-499	Purchased property services - operate, repair, maintain buildings & grounds
500-599	Other purchased services – 530 – Communications – 550 – Printing & Binding – 561 – Tuition to other LEA's – 562 – Charter School Tuition – 580 - Travel
610	Supplies
618	Software - Administrative
635	Food
648	Software – Student
650	Replaces 648 for Student Software
750-760	Equipment – Unit price of \$1,500 or more or computers - 750 – New – 760 – Replacement
810	Dues & fees

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Budgetary Transfers – Policy 612

1. Transfers from one function to another function require advance board approval. For example, a transfer from 1100 to 1200, or from 3210 to 3250 require advance Board approval.
 2. Transfers within a function from one object code to another object code require retroactive board approval. For example, transfers within function 1100 from object code 580 to object code 610 require retroactive board approval.
 3. Transfers within a function and object code do not require board approval.
- ❖ Be sure to show one budgetary transfer per form

Software – Databases – Licensing Fees – Reference Materials

618 Administrative Software, Licensing Fees And Supplies

This category includes the purchase or licensing of software to support the operating system, as well as, application software, whether over the Internet, on CD-ROM or diskette. Software expenditures include the purchase price as well as licensing fees, annual upgrades / maintenance fees for proprietary software and related software support costs required to run operating systems, language processors, database management, communication handlers, and other specialized software. Do not include the cost of “instructional” software here. Instructional software and related licensing fees should be recorded to object 650.

650 SUPPLIES & FEES – TECHNOLOGY RELATED – was 648

Technology related supplies include supplies that are typically used in conjunction with technology related hardware or software, such as CDs, flash drives, parallel cables, and monitor stands. Include expenditures associated with educational software; such as books and periodicals on videotapes, CD-ROMS, and audio CD’s. Include all on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect, to this object code. Also, record all software licensing fees and related costs incurred to acquire the materials in this category.

Note: Do not record software / licensing fees incurred for purchases with useful lives that extend beyond a single reporting period. Such purchases should be recorded to the appropriate 700 object code.