

# ACCOUNT CODE STRUCTURE

## SECTION 1

FY 2026–2027

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**All school districts must use the prescribed accounting code for every financial transaction.** The accounting code is prescribed by the State of Mississippi Department of Education.

The code is designed to provide a way for school districts to effectively manage district finances. The use of the prescribed accounting code also provides the Department of Education, as well as other state agencies, the ability to gather and report information in a manner common to all districts.

The coding system consists of at least sixteen (16) digits and can be expanded up to twenty (20) digits. Every transaction will have, at a minimum, a Fund code and a Balance Sheet code.

## I. Fund Number

The first element of the coding system is the fund number — always a four (4) digit number. Fund numbers are assigned based on the Account Group to which they belong. The Account Group is determined by the source of funding and its intended use. Some funds have a range of code numbers and they are the only funds that can be used to meet the unique needs of the district.

### GOVERNMENTAL FUND TYPES — Funds beginning with 1

**General Fund Account Group** — Consists of funds derived from sources not designated for a specific purpose (Local, State, Federal, or Other). These funds are budgeted for the general operation of the district and are not directed to any single purpose. Some fund numbers are assigned; others may be coded within a range provided by the Department of Education. **All General funds begin with ONE (1).**

#### 1120 — District Maintenance

The district should always maintain fund number 1120, the District Maintenance fund.

#### 1130 — Special Education Program

Fund 1130 should always be maintained by the district to account for revenues and expenditures of the Special Education program.

#### 1140 — Alternative School Program

Used to track expenditures for the district alternative school program.

#### 1145 — At Risk Programs

Used to account for the MSFF allocation and its use in educating at-risk students.

#### 1151–1160 — Activity Funds

Fund numbers 1151–1160 are used to account for General Activity funds.

1151 — Central Elementary School

1152 — George County High School

1153 — L C Hatcher Elementary

1154 — George County Middle School

1155 — Rocky Creek Elementary

1156 — L T Taylor Intermediate

1157 — Benndale Elementary

1159 — Spirit

1160 — Agricola Elementary

#### 1840 — 16th Section Interest

#### 1901–1992 — Undesignated General Funds

Fund numbers 1901 through 1992 are not defined and may be used by the district to account for any source of funds and their use not otherwise specified.

1901 — BP Settlement

- 1920 — GCSD Local Contributions**
- 1924 — Special Projects (2)**
- 1925 — Emergency Fund**
- 1928 — 3 Mill Principal**
- 1991 — Mississippi Power Lighting Projects**

## SPECIAL REVENUE FUND ACCOUNT GROUP — Funds beginning with 2

**Special Revenue Fund Account Group** — Used to record all resources and expenditures of funds designated for specific purposes. The source of these funds is usually state or federal, but may be local. Expenditures must be made for the designated purpose and within the approved budget. Most state and federal sources are accounted for in funds designated by the State Department of Education. Some ranges of fund account numbers are available for district use to provide effective management. **All Special Revenue funds begin with TWO (2).**

### **2020 — School Recognition Program**

#### **2090 — Extended School Year**

Used to account for Extended School Year (ESY) program expenditures for students with disabilities.

#### **2110 — Child Nutrition**

The fund used to account for all activity in the Child Nutrition department unless specified to another fund. Sales of food and state and federal reimbursements are recorded here. All expenditures are for costs to operate the Child Nutrition program.

#### **2112 — Fresh Fruit and Vegetable**

#### **2120–2139 — Summer Feeding Programs**

These fund numbers account for Summer Feeding programs. The last digit represents the current year. Not all districts participate. Federal reimbursements and program expenditures are accounted for in this fund.

#### **2211–2290 — Title I Funds**

Designated for Title I funds. Revenue sources are federal reimbursements; all expenditures must be within the approved Title I grant application and budget. No range is available for district use — each Title I grant is assigned a specific code number. Most districts will have fund 2211. Other grants will not be common to all districts. These grants are part of the district consolidated application for federal funds.

##### **2211 — Title I**

#### **2213 & 2240 — School Improvement Grant (SIG)**

Fund 2240 is designated for School Improvement Grant funds, which provide an unprecedented opportunity to implement innovative strategies to improve education for academically at-risk students and to close the achievement gap in Title I schools.

#### **2311 — Title V Rural and Low Income**

Used to account for Title V funds received for Rural and Low-Income school programs, including the federal source and expenditures within the approved application and budget.

**2410 — EEF Building and Bus Fund**

Education Enhancement funds received as a state allocation for Buildings and Buses. Funds may be expended for bus purchases or capital building expenses, or pledged to pay debt incurred for those purchases.

**2511 — Title II**

Used to account for the federal allocation for Improving Teacher Quality. Received based on the district consolidated federal application; used to pay teachers hired to reduce class size or for staff development opportunities.

**2570–2589 — Disaster Relief Funds**

Used to record federal revenues received to offset expenses incurred due to a disaster. Funds are spent in accordance with any accompanying guidelines.

**2579 — FEMA/MEMA Grant — Funds reserved for reimbursements related to national disasters and Federal/State Emergency Management.**

**2590–2598 — CARES Act (Coronavirus Aid, Relief, and Economic Security Act) — Funds set aside for governmental relief related to the COVID-19 pandemic.**

**2599, 2600, 2610, 2620, 2630, 2631, 2633 — IDEA Funds**

These fund numbers account for federal IDEA allocations for the district special education program. All districts should have fund 2610 (main allocation). Fund 2620 accounts for any preschool allocation.

**2599 — IDEA, Part B ARP Grant**

**2600 — IDEA, Part B Preschool ARP Grant**

**2610 — EHA Part B IDEA**

**2620 — EHA, Pre-School**

**2630 — Positive Behavior Specialist (Federal)**

**2631 — Educational Interpreter (Federal)**

**2633 — State Systematic Improvement/Literacy Coach**

**2711 — CTE (Vocational Education) Local and State**

Used to account for the district Vocational Education programs. Sources will be state and local.

**2712 — CTE (Vocational Education) Federal**

Used to account for the district Vocational Education programs. Sources will be Carl Perkins federal funds.

**2811–2816 — Title IV / Homeless / School Health**

Fund 2811 accounts for Title IV — Safe and Drug-Free Schools funds for drug education and safety expenditures within the approved application and budget. Fund 2814 accounts for Title X Education for Homeless Children and comprehensive School Health respectively.

**2811 — Title IV Student Support and Services**

**2814 — Title X Homeless**

**2820 — Unemployment Compensation**

The Unemployment Compensation Revolving fund, used to account for the cost of unemployment benefits paid by the district.

**2830 — Forestry Escrow**

Should be in every district with sixteenth section funds. Revenue sources include interest earned on investments of the funds and 15% of every timber or forest product sale from sixteenth section land. Funds may be expended for improvements to sixteenth section lands authorized by the State Forestry Commission.

**2900–2939 — State Special Revenue****2940–2979 — Federal Special Revenue****2980–2999 — Other Special Revenue (Local)**

These fund codes are available for the district to account for any State, Federal, or Other special revenue funds not otherwise designated. Examples include grants or donations received for a specific purpose. These fund numbers are used for management purposes by the district.

**2902 — MS Law Enforcement HB1542**

**2903 — K-3 Literacy Summer Reading Grant**

**2904 — Dyslexia Grant**

**2905 — MCOPS**

**2906 — MDE Special Ag Grant**

**2913 — Project Lead the Way**

**2919 — UDL Grant**

**2920 — Early Learning Collaborative Grant**

**2942 — ROTC**

**2980 — Blue Cross and Blue Shield Grant**

**2981 — CTE Horticulture Program**

**2982 — Greater George County Grant — Gifted**

**2985 — Early Learning In-Kind Donations**

### CAPITAL PROJECTS FUND ACCOUNT GROUP — Funds beginning with 3

**Capital Projects Fund Account Group** — Used to account for sources and expenditures made for the specific purpose of acquiring or constructing facilities. Sources may be local or proceeds from debt incurred to finance the acquisition. **All Capital Projects funds begin with THREE (3).**

### DEBT SERVICE FUND ACCOUNTING GROUP — Funds beginning with 4

**Debt Service Fund Accounting Group** — Established to account for each individual debt issuance. Sources may be local (ad valorem tax collections) or state if MSFF funds were pledged to repay debt. All expenditures are for repayment of debt principal and interest. A district will only have a Debt Service fund if it has incurred debt. **All Debt Service funds begin with FOUR (4).**

**4011–4019 — Shortfall Note Retirement**

A separate fund should be established for each debt issuance. Revenue will be a local source of ad valorem collections; the expense will be for the current principal and interest payment. Shortfall notes are limited to a three-year payback and require a separate tax levy.

**4011 — Shortfall Notes****4021–4029 — Three Mill Note Retirement**

A separate fund should be established for each debt issuance. Revenue will be a local source of ad valorem collections; the expense will be for the current principal and interest payment. Requires a separate tax levy.

**4022 — Limited Tax Notes****4031–4039 — Bond Issue Retirement**

A separate fund should be established for each debt issuance. Revenue will be a local source of ad valorem collections; the expense will be for the current principal and interest payment. Requires a separate tax levy.

**4035 — Bond Issue****4041–4049 — MSFF Retirement**

A separate fund should be established for each debt issuance. Revenue will be a state source of MSFF funds pledged toward repayment of the debt; the expense will be for the current principal and interest payment.

**4091–4999 — Other Debt Retirement**

Other debt retirement is accounted for using this range of fund numbers. A different fund should be established for each debt issuance.

**PROPRIETARY FUND TYPES**

**Enterprise Funds** — Used to account for any business-type fund operated by a school district where the cost of goods and services is recovered through charges to the buyer. Not common in school districts (e.g., a for-profit bookstore). **All Enterprise funds begin with FIVE (5).**

**5011–5099 — Enterprise Funds**

A separate fund code should be used for each enterprise. Revenues come from sales; expenditures are for the product sold. Not common to school districts.

**Internal Services Funds** — Used to account for any internal service provided to other departments or government agencies (e.g., a district-operated print shop). Not common in school districts. **All Internal Service funds begin with SIX (6).**

**6011–6099 — Internal Service Funds**

A separate fund code should be used for each Internal Service fund. Revenue comes from charges for services on a cost-reimbursement basis; expense is the cost to provide the service.

**PERMANENT FUNDS — Funds beginning with 7**

**Permanent Funds** — Used to account for assets of the district where only the earnings generated can be used. Revenues are generated from the sale of non-renewable resources or endowments where only the interest may be spent. **All Permanent Funds begin with SEVEN (7).**

**7211–7289 — Sixteenth Section Principal**

Used to account for Sixteenth Section Principal funds. Revenues are derived from the sale of non-renewable resources from sixteenth section land (e.g., sale of gravel or a permanent right-of-way).

**7211 — Sixteenth Section Principal****FIDUCIARY FUND TYPES**

**Agency Funds** — Used to account for funds that hold resources on a temporary basis. All school districts should have some of these funds. There are no resources and expenditures — only assets and liabilities on a current basis. **All Agency funds begin with SEVEN (7).**

**7310 (Reports to 1993) — Payroll Clearing**

Used to account for the salaries and salary withholdings paid by the district.

**7401–7499 — Private Purpose Trust Fund**

Used to account for resources held for others in a trust capacity.

**7500 (Reports to 1994) — Accounts Payable Clearing Fund**

## II. Balance Sheet (General Ledger) Account Code

The second element of the account code is the Balance Sheet or General Ledger code — a three (3) digit code that reports assets and other debits, liabilities, fund equity, and any other credits. These codes are prescribed and must be reported at the prescribed level. A school district may expand codes for management purposes but must collapse them back to the prescribed code before reporting. Balance sheets can be presented on a combined, combining or an individual fund basis, but for financial reporting purposes, the district must prepare a combined balance sheet.

Most financial software uses the three-digit code to account for transactions.

The use of GL code 800 reflects revenue; GL code 900 reflects expenditures.

These are not balance sheet codes but identify revenues and expenditures in this slot.

Governmental and Fiduciary funds reflect current assets and other debits, liabilities and fund equity, and other credits. Only current expendable financial resources and related liabilities are included in the balance sheet for these fund types. Fund equity indicates the amount of resources that are non-spendable, restricted, committed, assigned, and unassigned:

- **Nonspendable** — Fund balances that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. (Examples: inventories, prepaid items, principal of a permanent fund)
- **Restricted** — Fund balances restricted to specific purposes either by law or externally by creditors, grantors, or contributors. (Examples: unspent grant funds, unspent bond proceeds, funds held in debt service accounts for debt payment)
- **Committed** — Fund balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the school board. The purpose should be specified and the commitment approved prior to the end of the reporting period; the amount may be determined in a subsequent period.
- **Assigned** — Fund balances constrained by the government's intent to be used for specific purposes, but neither restricted nor committed. Intent should be expressed by the school board or by a designee of the board who has the authority to assign amounts for specific purposes. No formal board action is required.
- **Unassigned** — The residual classification for the general fund, available for any legally authorized use. The general fund should be the only fund that reports a positive unassigned fund balance.

All financial transactions must include a Balance Sheet or General Ledger code.

### III. Function Code — Revenue

The third element of the account code is the function code — a four (4) digit code that is either a revenue function or an expenditure function. The distinction is made by the General Ledger code:

Revenue functions may not be added or expanded without authorization of the State Department of Education. Some ranges are allowed within selected functions for selected sources. Revenues are divided into six (6) sources with functions defined under each source. Upon receipt of the revenue, the proper function must be determined. The source will determine the function assigned.

#### Local Sources — Functions beginning with 1

Generated from sources mostly within the school district.

Code	Description
1120	Ad Valorem Tax
1190	Other Taxes
1210	In Lieu of Taxes
1311	Tuition — Summer School Only
1312	Tuition from Individuals (Excluding Summer School)
1410	Transportation Fees from Individuals
1420–1440	Other Transportation Fees
1520	Interest on Investments, Cash Deposits, and Other Gains
1611	Child Nutrition Daily Lunch Sales
1612	Child Nutrition Daily Breakfast Sales
1621	Child Nutrition Daily Adult Sales
1622	Child Nutrition Extra Food Sales
1630	Child Nutrition Special Functions
1711	Admission Fees
1721	Bookstore Sales
1731	Fees from Students (Extracurricular)
1791	Other Student Activity Revenue (fundraisers, etc.)
1910	Rentals
1920	Donations from private individual or organization for which no repayment or special service to the contributor is expected
1940	Instructional Fees and Sales to Students
1980	Refund of Prior Years Expenditures
1992	Miscellaneous
1993	Textbook Fees
1994	CTE Printing Sales
1995	ACT WorkKeys Local Fees

## Intermediate Sources — Functions beginning with 2

Generated from intermediate sources; not common to most districts.

## State Sources — Functions beginning with 3

Received from state agencies; may be unrestricted or restricted in use. The function assigned will determine if restricted or not.

**31xx — Unrestricted state revenues**, may be used for general purposes. (Examples: Homestead Exemption, MSFF, Severance Tax, Chickasaw funds, Driver's Ed funds, Ad Valorem Tax Reduction funds.) Functions 3190–3199 are available for unrestricted state sources not otherwise identified. These sources are usually recorded in a General Fund.

Code	Description
3110	Homestead Exemption Reimbursement
3140	Driver Education Funds
3150	MSFF
3185	Unrestricted Disaster Relief Grant
3190	Other Unrestricted Grants in Aid

**32xx — Restricted state revenues**, used for specific purposes. Recorded in a Special Revenue Fund and expended only for the reason received. (Examples: Child Nutrition, EEF, Vocational.) Functions 3290–3299 are available for restricted state sources not otherwise identified.

Code	Description
3210	Education Enhancement Funds
3220	Career & Technical Education (CTE)
3240	Adult Education
3250	Child Nutrition
3270	Educable Child
3285	Average Daily Enrollment
3291	Master Teacher
3292	Dyslexia Grant
3293	Positive Behavior (State)
3294	Early Learning Collaborative
3295	Project Lead The Way Grant
3298	Teacher Pay Raise

**38xx — State revenue received in lieu of taxes.** Can be recorded in the general fund; not restricted in use. (Examples: Rail Car, Heavy Trucks, Rental Cars)

Code	Description
3810	Rail Car
3820	Heavy Truck
3830	Rental Cars

3900 — Revenue for/on behalf of the LEA

### Federal Sources — Functions beginning with 4

Received from the federal government; may be unrestricted or restricted in use, and may be received through the state or directly from the federal government.

**41xx — Unrestricted federal revenues received directly** from the federal government. (Examples: E-Rate, Impact Aid.) Most can be used in the general fund. Functions 4190–4199 are for direct, unrestricted federal revenues not specifically assigned a code.

Code	Description
4120	E-Rate
4190	Other Unrestricted Grants in Aid

**42xx — Unrestricted federal revenues received through the state.** Most can be used in the general fund. Functions 4290–4399 are for unrestricted state-passed-through revenues not specifically assigned a code.

Code	Description
4220	Mineral Lease
4270	CARES Fund (unrestricted)
4285	School Based Admin Claims (SBAC)
4290	Other Unrestricted Grants in Aid

**43xx — Restricted federal revenues received directly** from the federal government. (Example: Impact Aid.) Received for specific purposes; must be accounted for in a special revenue fund. These funds are usually a result of a grant. Functions 4390–4399 are for other restricted, direct federal revenues.

Code	Description
4320	ROTC
4390	Other Restricted Grants in Aid

**44xx — Restricted federal revenues received through the state.** (Examples: Title III, Title I, SPED, Child Nutrition, Vocational, Title II.) Received for specific purposes; must be accounted for in a special revenue fund. Functions 4480–4499 are for state-passed-through, restricted revenues not specifically assigned a code.

Code	Description
4405	Title I
4407	School Improvement Grant
4414	Title V
4420	Special Education
4430	Adult Education
4435	Career and Technical Education (CTE)
4440	Title IV
4451	School Breakfast Reimbursement
4452	School Lunch Reimbursement
4453	Summer Food Service Program
4454	Donated Commodities
4460	Title II
4473	Title X
4477	CARES Act (Restricted)
4480	Restricted ARPA IDEA Part B
4481	Restricted ARPA Preschool Funds
4488	Other Restricted Grants in Aid
4490	Federal Grant

**45xx — Federal revenues received in lieu of taxes**, not restricted in use; can be recorded in the general fund. (Example: National Forest)

Code	Description
4520	National Forest

4900 — Revenue for/on behalf of the LEA

### Sixteenth Section Sources — Functions beginning with 5

Generated from the use of sixteenth section lands. Recorded in either the sixteenth section principal fund or the sixteenth section interest fund depending on origin. Note: If revenue is from the sale of timber or timber products, 15% must go to the forestry escrow fund. If the revenues are from renewable resources, they would be recorded in the sixteenth section interest fund. If non-renewable, the receipt is to the sixteenth section principal fund.

### 51xx — Rents and Leases

Code	Description
5110	Surface Leases
5130	Hunting Leases

5200 — Sale of Timber and timber products

**53xx — Sale of other assets** — it is important to distinguish renewable from non-renewable.

Code	Description
5330	Easements and Right-of-Ways

5400 — Pro rata revenue from other districts

5500 — Permanent damages to trust lands

5600 — Earnings on sixteenth section lands

5700 — Cost sharing payments

### Other Financing Sources — Functions beginning with 6

Revenues from a source not designated as local, state, federal, or sixteenth section. Depending on origin, these may be recorded in general funds, debt service funds, or possibly other funds.

Code	Description
<b>6100–6350</b>	<b>Proceeds of debt issuance</b>
6100	Proceeds of General Obligation Bonds
6200	Proceeds of Loans
6400	Insurance loss recoveries
<b>6500–6550</b>	<b>Proceeds from asset sales</b>
6500	Sale of Transportation Equipment
6710	Indirect Cost
6720	Inter-fund transfers
6800	Payments held by escrow agents
69xx	Miscellaneous other financing source

### Direct Increase in Fund Equity — Functions beginning with 7

Used when the district is making a direct increase in fund equity. Not common. Can be recorded in any fund.

Code	Description
7100	Prior Period Adjustment
7200	Increase in Reserve for Inventory
7300	Residual Equity Transfer In

## IV. Function Code — Expenditure

Expenditure functions may not be added or expanded without authorization of the State Department of Education. Some ranges are allowed within selected functions.

**Tip:** When assigning expenditure function numbers, consider what is being purchased and where it will be used. Function codes used for personnel should match the district personnel report submitted through the MSIS system. Consistency is critical.

Expenditures fall into seven (7) broad functions with specific functions under each. If no specific function applies, one must be created from the available ranges.

### Instruction — Functions beginning with 1

Used for expenditures made in support of any instructional programs. The dollar amount spent per child will be taken from these functions.

Regular Programs	Description	
1105	Pre-K	
1110	Kindergarten	
1120	Elementary	
1130	Middle School	
1140	High School	
1142	Career and Technical	
1191	Other Instructional Programs	
1196	Learning Management Systems	

Special Programs	Description	
1210	Gifted	
1220	Special Education	
1225	Special Education Private Placement	
1230	Alternative School	
1240	Juvenile Detention Programs	
1250	Title I	
1270	Remediation / ESY	
1280	Tutorial / Supplemental Education	
1285	Drop Out Prevention Program	
1290	CEIS — Coordinated Early Intervention Service	
1292	Homeless	

1294	ELL — English Language Learners	
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Adult Education Programs	Description	
1320	Adult Education Programs	
1330	ACT WorkKeys Local Fees	

Summer School Programs	Description	
1410	Elementary Summer School	
1420	High School Summer School	

Other Instructional Programs	Description	
1910	Athletics	
1920	Student Activities (Band, strings, chorus, choir, speech and debate, JROTC, drama, cheer and dance)	
1930	Student Activities Title IV	
1990	Other Instructional	

## Support Services — Functions beginning with 2

Divided into several broad functions with specific functions to follow. Used to code expenditures supporting students, instructional staff, administration, operation and maintenance of the school district, and the transportation of students. Some functions are for district wide services. Support Service functions can be used in general funds, special revenue funds, and possibly capital project funds.

Support Services: Students	Description	Additional Functions
2113	Attendance & Social Work	2111–2114, 2119
2120	Guidance Services	2120–2126, 2129
2130	Health Services	2131–2134, 2139
2132	Medical Services	
2134	Nurses	
2135	Occupational / Physical Therapy	
2140	Psychological Services	2141–2149
2142	Psychological Testing	
2150	Speech Pathology & Audiology	2151–2153, 2159
2152	Speech Pathology & Services	

2160	School Resource Officer	
2165	Dyslexia Services	

Support Services: Instructional Staff	Description	Additional Functions
2210	Improvement of Instruction Services	2210–2213, 2219
2211	Supervision of Instructional Services	
2212	Instructional / Curriculum Development	
2213	Instructional Staff Training (in-house and outsourced)	
2220	Library / Media Instruction	2220–2225, 2229
2222	Library Instructional	
2225	Computer Aided Instructional	
2240	Academic Student Assessments	

Support Services: General Administration	Description	Additional Functions
2310	Board of Education Services	2310–2311, 2319
2320	Office of the Superintendent	2320–2321, 2329
2330	Special Area Administration	NOTE: used in general administration cost calculation

Support Services: School Administration	Description	Additional Functions
2410	Office of the Principal	

Support Services: Business	Description	Additional Functions
2510	Business Office	2510–2517, 2519
2540	Printing, Publishing, Duplicating	
2590	Other Business Services	

Support Services: Operation & Maintenance of Plant	Description	Additional Functions
2610	Supervision of Operation and Maintenance — School Maintenance	
2620	Operating Building Services — District Maintenance	

2630	Care and Upkeep of Grounds	
2660	Safety and Security Services	
2690	Other Operation and Maintenance of Plant	

Support Services: Student Transportation	Description	Additional Functions
2710	Supervision of Student Transportation	
2720	Vehicle Operation / Transportation	
2740	Bus Maintenance	

Support Services: Central	Description	Additional Functions
2820	Information Services	2820–2824, 2829
2823	Public Information Services	
2835	Staff Health Services	
2840	Administrative Technology Services	2840–2844, 2849
2841	Supervision of Data Processing Services	
2842	Systems Planning Analysis	
2843	Programming Services	
2844	IT Services	
2845	Network & Hardware Maintenance Support	
2846	Professional Development for Technology Personnel	

### Non-Instructional Services — Functions beginning with 3

Expenditures that do not directly affect the instructional program or its supporting services. May support students, staff, and/or the community.

Code	Description
3100	Food Service
3900	Other Non-Instructional

### Sixteenth Section Services — Functions beginning with 4

Used to account for expenses to maintain and improve sixteenth section land.

Code	Description
4100	Appraisal and Survey
4200	Improving Land
4500	Management Fees

### Facilities Acquisition & Construction Services — Functions beginning with 5

Used to code expenditures made to acquire land and buildings, construct buildings, or make additions to buildings and site improvements. Capitalized expenditures for building improvements and improvements other than buildings, as well as construction-in-progress are included here. Note: minor remodeling and minor roof repair are NOT capitalized and should NOT use these functions. These functions normally appear in capital project funds.

Code	Description
5100	Site Acquisition
5200	Site Improvement
5300	Architecture and Engineering
5500	Building Acquisition and Construction
5600	Building Improvement Services
5700	Improvements Other Than Buildings > \$25,000 (turf, lighting, scoreboards, parking lots, playgrounds)

### Debt Service — Functions beginning with 6

Used to record the payment of principal and interest on long-term debt. These functions can be used in a general fund, special revenue fund, or debt service fund.

Code	Description
6120	Three Mill — Ten Year Loans Repaid
6140	General Obligation Bonds Repaid
6150	Limited Obligations Bonds Repaid
6160	Shortfall Loans / Notes Repaid
6191–6199	Other Debt Payments
6900	Other Debt Service Payments

### Other Financing Uses — Functions beginning with 7

Used for items not properly classified as expenditures but still requiring accounting control.

Code	Description
7100	Prior Period Adjustments
7110	Indirect Costs, Transfers Out
7120	Inter-fund Transfers Out
7950	Extraordinary Items

**Direct Decreases in Fund Equity — Functions beginning with 8**

Used when the district is making a direct decrease in fund equity. Not common.

Code	Description
8100	Prior Period Adjustments
8200	Decrease in Reserve for Inventory
8300	Residual Equity Transfers Out

## V. Program Codes

The program code is the fourth element of the account code and is **OPTIONAL**. It can be used with revenues (if allowed by the district financial software) or expenditures. There are no prescribed program codes — this code is user-defined and used by the district to track program expenses or revenues for management purposes.

### General Program Codes

Code	Description
100–299	Designated for Payroll
320	Vocational Welding
321	Vocational EMT/CPR
404	Agricola Elementary
406	Benndale Elementary
408	Central Elementary
412	George County High School
414	George County Middle School
418	L T Taylor Intermediate
424	Rocky Creek Elementary
426	Maintenance
438	Technology
439	Gifted Education
448	Curriculum
480	Star Academy
490	Lead Academy
491	Dyslexia
601–610	Early Learning Donations
615–627	Fiscal School Year Allocations
628	Hurricane Zeta
675	Student Chromebook Repairs

### Activity Fund Program Codes

Code	Description
500	<del>AP Chemistry</del> (Inactive)
501	Athletics
502	Baseball
503	Athletics Startup
504	Cheerleading
505	Vending

506	Automotive Lab
507	English Department
508	Football
509	Welding
510	Golf
511	Future Builders
512	Library
513	Star Academy
514	Principal's General
515	Drama
516	Intro to Music
517	Powerlifting
518	Test Activity
519	Soccer
520	Piano
521	Softball
522	Tennis
523	Graphic Design
524	Track
525	Physics
526	Basketball
527	State Championship
529	Senior Class
530	Science
531	PBIS Funds Activity
532	Spanish
533	Algebra / Math
534	Art
535	Biology
536	Chemistry
537	<del>History</del> (Inactive – use 727)
538	<del>Keyboarding / Info.</del> (Inactive)
539	GC Digital Media
542	Tech Prep
543	Dance
544	Flag Football
545	Culinary Arts

546	Teacher Academy
547	JROTC
548	Band
549	Chorus
550	BETA Club
551	Wrestling
552	Health Science II
553	Self-Contained Activity
554	Math Class
555	Yearbook
556	Entrepreneurship
559	Esports
560	Field Trip
561	Volleyball
563	Public Safety
566	Health Science I
567	Track
568	<del>Lead Academy (Dyslexia)</del> Inactive
569	Business Marketing & Finance
570	Color Guard
572	Zoology
573	Diamond Girls
702	FFA
703	Horticulture
704	Interact
706	Key Club
708	SADD
709	Forestry Lab
711	Student Council
713	Skills USA
717	CTE Project
725	Rebel Bible
727	History
735	Class of 2025
736	Class of 2026
737	Class of 2027
738	Class of 2028

## VI. Object Codes

The fifth element of the account code is the object code. Expenditure object codes are required with each expenditure function. The object should be assigned based on what best fits the item or service being purchased.

**Ask:** What is the district buying or receiving?

Object codes are prescribed and ranges are provided for expanded accounting as needed. Some objects are limited to specific functions.

### Personal Services — Salaries (Object 100s)

Amounts paid for permanent and temporary employees. Used with any function except 4000, 5000, 6000, and 7000.

Code	Description
111	Teachers, Professional
112	Teacher Assistants
113	Child Nutrition
114	Professional Salary
115	Bus Drivers
116	Clerical
117	Maintenance / Janitorial / Custodian
118	Mechanics
119	Technology
121	Substitute Teachers
122	Temporary Part-time Personnel
123	Temporary Summer Employees
124	Paraprofessional
131	Overtime Salaries
132	Additional Straight Time
171	School Recognition
172	Other Salary Incentives Subject to PERS

### Personal Services — Employee Benefits (Object 200s)

Amounts paid by the district for employee retirement, social security, and employer-paid insurance. Used with any function except 4000, 5000, 6000, and 7000.

Code	Description
210	Group Health Insurance
215	Group Life Insurance
220	Social Security
230	Retirement

240	Unemployment Compensation
250	Tuition Reimbursement
260	Worker's Compensation

### Purchased Professional & Technical Services (Object 300s)

Amounts paid for services performed by vendors with specific skills.

Code	Description	Additional Objects
300	Purchased Professional and Technical Services	
320	<b>Professional Educational Services</b>	<b>320–329</b>
321	Educational Consultants	
323	Professional Educational Substitute Services	
330	<b>Other Professional Services</b>	<b>330–339</b>
332	Lawyers	
335	Auditors	
337	Medical Services	
338	Towing Services	
340	<b>Technical Services (including non-instructional virtual licenses)</b>	<b>340–349</b>
342	Purchasing Services	
343	Warehousing Services	
344	Copier Maintenance / Services	
346	Sub Finder	
348	Uniform Services	

### Purchased Property Services (Object 400s)

Used for services not provided by district employees — for operating and maintaining district property.

Code	Description	Additional Objects
411	Water & Sewer	
412	Electricity	
413	Natural Gas / Propane	
414	Telephone / Communication	
423	Waste Disposal	421–429
430	Service Inspections	430–439
431	Repairs & Maintenance — Non-Technology	

432	Technology Equipment Maintenance	
433	Pest Control	
434	Windshield Repair	
440	Rentals	441, 443–449
441	Rentals of Land & Buildings	
442	Rental of Equipment & Vehicles (including Charter Buses)	
443	Rentals of Computers & Related Equipment	

### Other Purchased Services (Object 500s)

For services not classified as professional, technical, or property services.

Code	Description	Additional Objects
510	Student Transportation — Contracted services for transporting students (only used with function 2700)	
520	Insurance (Other than Employee Benefits)	520–529
521	Property Insurance	
522	Liability Insurance	
523	Fidelity Bonds	
524	Automotive Insurance	
531	Postage	531–539
532	Postage Machine Rental	
540	Advertising	
545	Web-Based Subscriptions (SBITAs)	
546	Web-Based Subscriptions	
550	Printing and Binding	
561	Tuition to Other School Districts Within the State	
563	Tuition to Private Schools	
565	Tuition — Postsecondary Schools	
580	Staff Travel	
581	Student Travel (meals, hotels, chaperones)	
590	Miscellaneous Purchased Services	
591	Services Purchased from LEAs Within State	
592	Services Purchased from LEAs Outside of State	

### Supplies (Object 600s)

Used for the purchase of consumable items.

Code	Description	Additional Objects
610	General Supplies	
611	Software (tangible or downloaded; may require static IP address)	
614	SPED Supplies	
616	Uniforms	
618	Janitorial Supplies	
622	Tires and Tubes	622–629
623	Repair Parts	
631	Fuel	631–639
635	Propane	
641	Purchased Foods (CN Only)	641–649
642	Donated Foods (CN Only)	
643	Food Production Supplies (CN Only)	
651	Textbooks — tangible textbook purchases	
652	Books and Periodicals	
660	Resale Items	

### Property (Object 700s)

Used for the purchase of capital assets. See Section 4 — Capital Assets for detailed guidance.

Code	Description	Threshold
710	Land	
721	Buildings	Less than \$50,000
725	Buildings	\$50,000 and above
728	Building Improvements	Less than \$25,000
729	Building Improvements	\$25,000 and above
731	Computer Equipment	Less than \$5,000
733	Computer Equipment	\$5,000 and above
735	Other Furniture and Equipment	Less than \$5,000
737	Other Furniture and Equipment	\$5,000 and above

738	Internet Connectivity & Highly Walkable Equipment (Hotspots, Routers, Switches, cable, etc.)	Under \$5,000
739	Internet Connectivity Equipment (Examples same as 738)	\$5,000 and above
740	Non-Capitalized Property	Supplies over \$100
751	Improvements Other Than Buildings	Less than \$25,000
753	Improvements Other Than Buildings	\$25,000 and above
771	Cars and Trucks	Less than \$5,000
772	Cars and Trucks	\$5,000 and above
774	Buses	\$5,000 and above
775	Other Mobile Equipment	Less than \$5,000
776	Other Mobile Equipment	\$5,000 and above

### Other Objects (Object 800s)

Used for expenditures not coded elsewhere.

Code	Description
810	Dues and Fees
820	Judgments and Claims Against the LEA
830	Interest
840	Redemption of Principal
845	Other Debt Related Payments
860	Repayments to State Agency
887	Interest Related to SBITAs
890	Miscellaneous Expenditures

### Other Uses of Funds (Object 900s)

For transactions not properly recorded as expenditures but requiring control.

Code	Description
990	Miscellaneous Other Uses

## VII. Operational Unit Code

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The sixth and final element of the accounting code is the operational unit code — unique to each school district. The code is assigned to each school by the State Department of Education. When a school is not the designated operational unit, the district should use 01 as the code.

Code	Location
01	District Office
04	Agricola Elementary
06	Benndale Elementary
08	Central Elementary
12	George County High School
14	George County Middle School
16	L C Hatcher Elementary
18	L T Taylor Intermediate
24	Rocky Creek Elementary