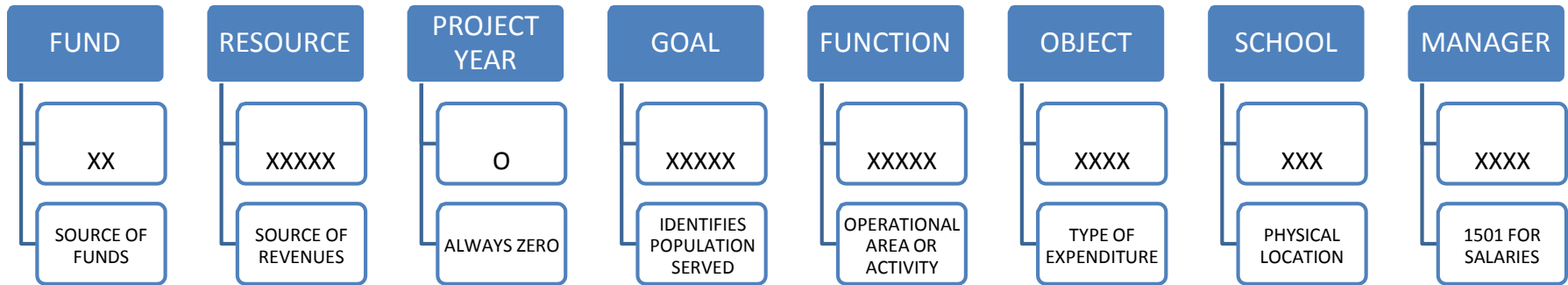


ACCOUNT CODE REFERENCE GUIDE



EXAMPLES:

INSTRUCTIONAL SUPPLIES (I.E. NOTEBOOKS, PENS, ETC) FOR STUDENTS IN K-12

01-XXXXX-0-11100-10000-4310-XXX-XXXX

CUSTODIAL/OPERATIONAL SUPPLIES (I.E. TRASH BAGS, SOAP, TOILET PAPER, ETC)

01-XXXXX-0-00000-82000-4310-XXX-XXXX

ADMINISTRATIVE EQUIPMENT (I.E. OFFICE COMPUTERS, IPADS, COPIERS, ETC)

01-XXXXX-0-11100-27000-4400-XXX-XXXX

FREQUENTLY USED ACCOUNT CODES

RESOURCE

- HOW IS IT BEING FUNDED?

00000	•UNRESTRICTED GENERAL FUND
00010	•FORMULA
00020	•SMMEF
00021	•SMMEF-STRETCH GRANT
90110	•PERMIT
90120	•GIFTS

GOAL

- WHOM ARE YOU SERVING?

11100	•REGULAR EDUCATION, K-12
11101	•SATURDAY SCHOOL
15000	•ATHLETICS
19480	•PHYSICAL EDUCATION
19550	•SUMMER SCHOOL
85000	•CHILD CARE & DEVELOPMENT

FUNCTION

- WHAT ARE YOU DOING?

10000	•INSTRUCTION
10001	•SATURDAY SCHOOL
21000	•SUPERVISION OF INSTRUCTION
27000	•ADMINISTRATIVE
31400	•HEALTH SERVICES
82000	•CUSTODIAL / OPERATIONAL

FREQUENTLY USED OBJECT CODES

1110	•TEACHER SALARY, MONTHLY
1130	•TEACHER SALARY, HOURLY
1160	•TEACHER SALARY, SUBSTITUTE
1232	•COUNSELORS, HOURLY
2115	•INSTRUCTIONAL AIDES, NON FT, W BEN, MO
2120	•INSTRUCTIONAL AIDES, NON FT, <u>N</u> /BEN, MO
2130	•INSTRCTIONAL AIDES, HOURLY
2160	•INSTRUCTIONAL AIDES, SUBSTITUTE
2214	•SECURITY GUARDS, MONTHLY
2232	•CUSTODIANS, HOURLY
2234	•SECURITY GUARDS, HOURLY
2242	•CUSTODIANS, OVERTIME
2440	•CLERICAL OVERTIME
4310	•SUPPLIES LESS THAN \$500 PER UNIT •I.E. PAPER, PENS, BUSNISS CARDS
4400	•EQUIPMENT GREATER THAN \$500 PER UNIT •I.E. COMPUTERS, IPADS, ETC
5650	Maintenance Agreement
5710	•DIRECT COST TRF - INTRAFUND • <u>NOT</u> TO BE USED FOR POs
5810	•ADVERTISING
5839	•BUS TRANSPORTATION/FIELD TRIPS •I.E. ADMISSION TICKETS, CHARTER BUS
5910	POSTAGE AMD POSTAGE METER
6400	•EQUIPMENT GREATER THAN \$5000 PER UNIT •INCLUDES ALL ANICLLARY FEES (I.E TAX, SHIPPING, ETC)

* FOR A COMPLETE LIST OF ACCOUNT CODES PLEASE VISIT SMMUSD.ORG → FISCAL → FORMS → BUDGETS → [CHART OF ACCOUNTS](#)

* TO EXPEDITE THE PROCESS OF TRANSFERS, POSITION CONTROL FORMS, & POs, PLEASE REVIEW YOUR SITE BUDGET *BEFORE* SUBMITTING DOCUMENTS