

**Chart of Accounts - Account Structure**  
**XXX-XXXX-XXXX-XXX-XXX-XX-XX-XXXX-X**  
**Fund-Program-Function-Location-Object-Administrator-Line Item-Sequence-Account Type**

<b>Fund</b>	While the district has many funds (for example, the High School Construction Project Fund or the High School Track Construction Fund), the budget book is concerned only with the General Fund, which is approved and funded by the taxpayers.
<b>Program</b>	There are five types of educational programs: regular education; special education; vocational education; adult and continuing education; and co-curricular and extra-curricular education.
<b>Function</b>	The function code classifies the budget into various activities. The five major categories are instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service. Three of these broad areas are further classified into such activities as Language Arts, Mathematics, Tutorial (Instruction), Guidance Services, Health Services, Occupation Therapy, Fiscal Services, Administrative Technology (Support Services), and Food Service Operations (Operation of Noninstructional Services).
<b>Location</b>	The accounts are separated into thirteen locations: District, Central Office, Lyme Consolidated School, Mile Creek School, Middle School, High School, SPED District, SPED Lyme, SPED Mile Creek, SPED Center, SPED Middle and SPED High.
<b>Object</b>	An object code describes a service or commodity. Examples of object codes would include 111 - Certified Salaries, 220 - Social Security, 300 - Purchased Professional Services, 400 - Purchased Property Services, 510 - Student Transportation, 550 - Printing, 600 - Supplies, 622 - Electricity, 640 - Books and Periodicals, 730 - Equipment, and 810 - Dues and Fees..
<b>Administrator</b>	Each account is assigned to a responsible administrator. This field is used for ease of reporting.
<b>Line Item</b>	Board policy delineates ten line items. These line items are Certified Salaries (00), Non-Certified Salaries (01), Transportaion (02), Debt Service (03), Employee Benefits (04), Instructional Programs (05), Special Education (06), Support Services (07), Administrative Services (08), and Facilities Operation and Maintenance (09).
<b>Sequence</b>	The sequence code is used to further breakdown similar accounts, such as custodial costs, custodial overtime and custodial substitutes or to indicate the fiscal year of government grants.
<b>Account Type</b>	The account types are asset, expenditure, fund balance, liability and revenue. The budget book reports primarily on expenditure accounts.

**Sample Account: 001.1000.2410.462.112.00.01.0001.3**

Using the above account as an example, the code indicates that it is budgeted in the General Fund (001), assigned to Regular Education (1000) in the Office of the Principal (2410) at the High School (462). It is a non-certified position (112), budgeted by the Business Manager (00) and reported in the Non-Certified Salaries (01) line of the Budget Summary. The sequence code (0001) indicates that it is for secretarial substitute costs and the account type (3) classifies it as an expenditure account.

**Sample Account: Principal's Office Secretarial Substitutes HS**