

# Central Consolidated School District

## Account Code Structure

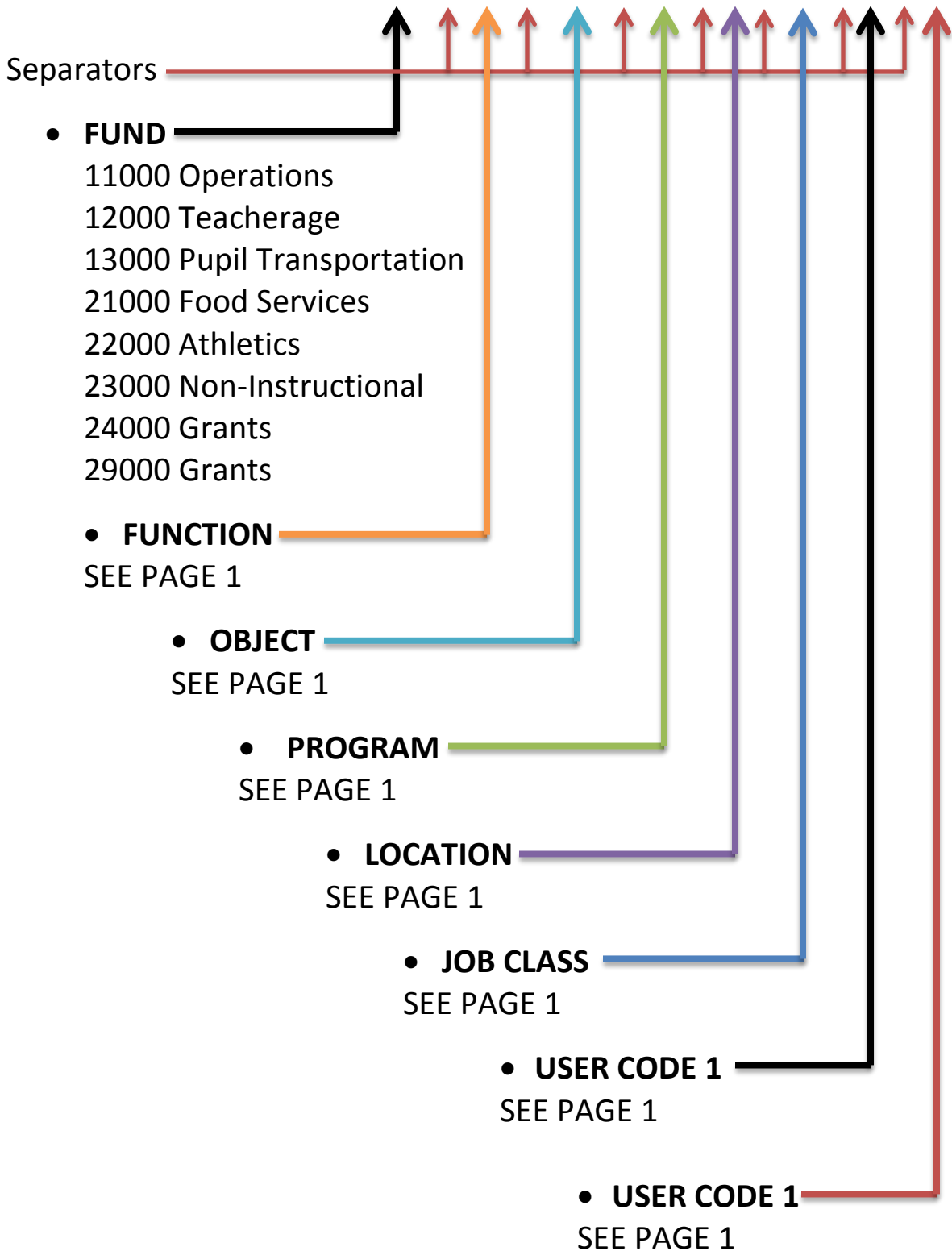
In order to comply with State of New Mexico reporting, we are required to use the Uniform Chart of Accounts (UCOA) for all financial records. Using this structure allows the state of New Mexico to collect financial information state-wide and submit it to the National Center for Education Statistics which analyzes educational data for the entire country.

The account code structure that is required includes the following elements:

Fund	the source of the money to cover expenditures	5 digit number
Function	activities related to accomplishing major service or program goals	4 digit number
Object	the specific account that classifies in detail the services or commodities purchased	5 digit number
Program	certain activities designed to accomplish a set of objectives that need to be accounted for separately	4 digit number
Location	a budgetary or operational unit	3 digit number
Job Classification	identification of specific jobs within the district	4 digit number
User Code 1	Identifies specific expenditures needed for specialized reporting	3 digit number
User Code 2	Identifies specific expenditures needed for specialized reporting	3 digit number

# 2014-2015 CCSD ACCOUNT CODE STRUCTURE

11000.1000.XXXXXX.XXXX.XXX.XXXX.XXX.XXX



## Central Consolidated School District Commonly Used Account Code Elements

### **Functions:** DESCRIPTION

1000	DIRECT INSTRUCTION
2100	SUPPORT SERVICES: Students
2200	SUPPORT SERVICES: Instruction
2400	SCHOOL ADMINISTRATION: Principal and Administrative Staff Members
2600	OPERATIONS & MAINTENANCE OF PLANT
2700	STUDENT TRANSPORTATION
3300	COMMUNITY SERVICES: Adult Education, After School Program for Childcare

### **Objects:** DESCRIPTION

51100	SALARIES
51300	ADDITIONAL COMPENSATION
53211	DIAGNOSTICIAN (CONTRACTED)
53212	SPEECH THERAPISTS (CONTRACTED)
53213	OCCUPATIONAL THERAPISTS (CONTRACTED)
55815	PSYCHOLOGISTS (CONTRACTED)
55813	EMPLOYEE TRAVEL – NON TEACHERS
55817	STUDENT TRAVEL
55819	EMPLOYEE TRAVEL – TEACHERS
56113	SOFTWARE
56114	LIBRARY AND AUDIO/VISUAL
56118	GENERAL SUPPLIES AND MATERIALS
57332	SUPPLY ASSETS (UNDER \$5,000.00)

### **Programs:** DESCRIPTION

1010	REGULAR EDUCATION
1020	ELEMENTARY FINE ARTS
2000	SPECIAL PROGRAMS: Gifted and Talented programs, Special Education
3000	VOCATIONAL AND TECHNICAL PROGRAMS
4010	BILINGUAL PROGRAMS
4020	ALTERNATIVE AND AT-RISK PROGRAMS
9000	CURRICULAR AND EXTRA-CURRICULAR ACTIVITIES

### **Locations:** SCHOOLS

024	KIRTLAND EARLY CHILDHOOD CENTER
025	CAREER PREP
026	EVA B STOKELY ES
034	KIRTLAND MS
035	KIRTLAND CENTRAL HS
038	KIRTLAND ES
039	SHIPROCK HS
050	RUTH N BOND ES
075	OJO AMARILLO ES
110	MESA ES
114	NASCHITTI ES
116	NEWCOMB ES
126	NEWCOMB MS
130	NEWCOMB HS
152	NIZHONI ES
160	TSEBITAI MS
174	GRACE B WILSON ES

## Account Code for Athletics and Activities for 2014-2015

*(Use program code to designate the sport/activity; department code is always 000)*

**EXTRA-CURRICULAR – For PED Reporting, Roll-up to 9000 (9xxx-----9000)**

### 91xx – General Athletics – Departmentwide and/or Non-Gender Specific

Description	Internal Program Code
GENERAL ATHLETICS	9101
ATHLETIC DIRECTOR	9102
WINTER SPORTS AIDE	9103
ATHLETIC CONCESSION ACCT.	9104
ACTIVITIES DIRECTOR	9105
INTRAMURAL COORDINATOR	9106

### 92xx – Athletics – Gender Specific - MALE

Description	Internal Program Code
BASEBALL	9220
BOY'S BASKETBALL	9221
BOY'S CROSS COUNTRY	9222
BOY'S GOLF	9223
BOY'S SOCCER	9224
BOY'S TRACK	9225
FOOTBALL	9226
WRESTLING	9227
SUMMER WEIGHT LIFTING	9243
RODEO	9245

### 93xx – Athletics – Gender Specific - FEMALE

Description	Internal Program Code
BASEBALL	9330
BOY'S BASKETBALL	9331
BOY'S CROSS COUNTRY	9332
BOY'S GOLF	9333
BOY'S SOCCER	9334
BOY'S TRACK	9335
FOOTBALL	9336
WRESTLING	9342
SUMMER WEIGHT LIFTING	9344
RODEO	9345

**Central Consolidated School District**

## Account Code for Athletics and Activities for 2014-2015

### 95xx – Activity – Instructional/Clubs

<b>Description</b>	<b>Internal Program Code</b>
BAND	9501
DRIVER EDUCATION	9502
ENGLISH	9503
GUIDANCE	9504
LIBRARY	9505
MATH	9506
PHYSICAL EDUCATION	9507
ROTC	9508
SCHOOL TO CAREERS	9509
SCIENCE	9510
SOCIAL STUDIES	9511
VIDEO PRODUCTIONS	9512
DRAMA	9513
YEARBOOK	9514
STUDENT COMPETITIONS	9515
CLUB & ORGANIZATIONS	9516
CLASS SPONSOR	9517
STUDENT COUNCIL	9518
FCCLA	9519
CHORUS	9521
BUSINESS	9520
ELEMENTARY MUSIC	9522
VOC AG	9523
DEPARTMENT HEAD	9551

## Central Consolidated School District

### COMMONLY USED OBJECT CODES - EXPENDITURE CODES (ALL SITES)

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OBJECT CODE	TITLE	DESCRIPTION
53330	Professional Development	For school district personnel - course registration fees, expenditures associated with training / travel (Per diem - mileage, gas, hotels)
53711	Other Charges	Student Registration fees (Spelling Bee, Conferences, etc.), Professional Association Fees (Certifications), District Membership (Sam's Club, Administration Membership fees, etc.), Non-Employee Stipends (IEC Members), Student Membership Fees, Admission fees (Zoo, Museum, Movies, etc.)
54311	Maintenance & Repair - Furniture / Fixtures / Equipment	Contract service agreements with individual or outside source to perform maintenance, repair, recondition or overhaul of school-owned furniture, fixtures, and / or equipment.
55813	Employee Travel - Non Teachers	Travel for district other than teachers (Non-Teachers - Educational Assistants, Principals, Coordinators, Administrators, Secretaries, Athletic Directors, etc.)
55817	Student Travel	Meals, Lodging, Transportation Only - costs for students (other than to or from school).
55818	Other Travel - Non Employees	Meals, Lodging, Transportation for non-employees. (Parent Advisory Council, parents, etc.)
55819	Employee Travel - Teachers	Travel / Per Diem for District for Employees (Teachers Only)
55914	Contracts - Interagency	All Contractual agreements with other schools -(Student Sports registration fees, NMAA Membership fees)
55915	Other Contract Services	Services for janitorial, security, referees; assignors fees <b><i>Use 54311 - Maintenance &amp; Repair for services on School Equipment.</i></b>
56113	Software	Computer Software / Licenses
56114	Library and Audio Visual	Supplies used in library and audio-visual / media centers. (catalog cards, postage, newspapers)
56118	General Supplies and Materials	Other Supplies and Materials for Operation of School district (Office supplies - consumable items, postage, paper, etc.)
57332	Supply Assets (\$5,000 or Less)	Initial purchase or replacement of equipment, band uniforms, and instruments. (Equipment that could last more than 2 years)
57331	Supply Assets (More than \$5,000)	Equipment, improvements with a life longer than one year of lease / assets costing more than \$5,000) Asset purchase \$5,000 per item. Requires 3 Quotes.

**Travel:** PO's need to be entered prior to travel - attach / upload Travel Request Forms.

**Technology Equipment:** Technology equipment must be approved by Rick Nussbaum, Technology Coordinator for compliance / compatibility platforms, prior to submitting REQ.

## Central Consolidated School District

**Contact Information:** Please call for any questions / concerns.

Accounting: *Karen James* (General Funds) - Ext. 10114 / *Lucille Begay* (Grants) - Ext.10119

Purchasing: *Christi Walter* - Ext. 10142 / *Sandra Ration* (Facility Use & Bank Deposits) - Ext. 10103

### DESCRIPTION OF OBJECT CODES (From Chart of Accounts)

<p><b>53330 - Professional Development.</b> Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.</p>
<p><b>53711 Other Charges.</b> Includes charges such as court costs, filing fees, notary bonds, professional association dues, commissions, district memberships, non-employee stipends, allowance other related charges, and registration fees (expenses). Postage is to be charged to account 56118 (General Supplies and Materials).</p>
<p><b>54311 Maintenance &amp; Repair - Furniture / Fixtures / Equipment.</b> Contract service agreements that authorize an individual or outside source to perform maintenance, repair, recondition or overhaul of school-owned furniture, fixtures, and / or equipment.</p>
<p><b>55813 Employee Travel – Non-Teachers.</b> Necessary and legal travel for school district or charter school employees other than Teachers and direct instructional personnel in accordance with state and local policy and regulations. Use 53330 for any expenditure’s that apply to professional development.</p>
<p><b>55817 Student Travel.</b> Meals, lodging, and transportation costs for student travel other than to and from school.</p>
<p><b>55818 Other Travel – Non-Employees.</b> Meals, lodging, and transportation costs other than to and from school non-employees traveling on school business, e.g. parents, advisory councils.</p>
<p><b>55819 Employee Travel - Teachers.</b> Necessary and legal travel for teachers and direct instructional personnel in accordance with state and local policy and regulations. Use 53330 for any expenditure’s that apply to professional development.</p>
<p><b>55914* Contracts – Interagency.</b> Expenditures for all contractual agreements with other school districts and charter schools and governmental entities. Use 53330 for any expenditure’s that apply to professional development.</p>
<p><b>55915 Other Contract Services.</b> Includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Use 53330 for any expenditures that apply to professional development.</p>
<p><b>56113 Software.</b> Expenditures for purchased computer software used for educational or administrative purposes including software licenses.</p>
<p><b>56114 Library and Audio-Visual.</b> Supplies used in the library such as catalog cards, charge slips, rubber stamps, display letters, stationary, postage and other materials used in operating library and audio-visual/media centers. This includes cost of school library books, pamphlets, encyclopedias, reference books, periodicals and newspapers for general use by students in library/media centers.</p>
<p><b>56118 General Supplies and Materials.</b> Other supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.</p>
<p><b>57332 Supply Assets (\$5,000 or Less).</b> Initial, additional and replacement items of equipment such as furniture, equipment, machinery, band uniforms and instruments. Includes equipment expenditures for instruction, administration, operation and maintenance of plant, food and community services.</p>
<p><b>57331 Fixed Assets (More Than \$5,000).</b> Tangible assets with a life longer than one year, such as land, buildings and improvements, equipment, machinery, construction work in progress, and leased assets costing more than \$5,000. Such items shall be added to the fixed assets inventory presented to the auditor.</p>