

FUND AND ACCOUNT CODE STRUCTURE AND DESCRIPTIONS

FUNDS	
FUND	TITLE
100	General Fund
203	Special Revenue Grants Fund
204	21st Century Grant Fund
206	Carl Perkins Grant Fund
207	Title II Grant Fund
209	IDEA Grant Fund
210	Title I Grant Fund
212	Indian Education Grant Fund
232	Bus Reserve Fund
240	Food Service Fund
270	Student Body Fund
280	Construction Excise Tax Fund
300	Debt Service Fund
301	QZAB Debt Service Fund
302	QSCB Debt Service
400	Capital Projects
401	Construction Fund
402	QSCB Construction Fund

Revenue Accounts:

Fund: xxx
 Source: xxxx

Expenditure Accounts:

Fund: xxx
 Function: xxxx
 Center: xxx
 Area: xxx
 Subject: xxx
 Account: xxx

Area = unique code assigned by the district
Subject = unique code assigned by the district

REVENUES	
SOURCE	TITLE
1000	Local Sources
2000	Intermediate Sources
3000	State Sources
4000	Federal Sources
5000	Other Sources

EXPENDITURES	
FUNCTION	ACTIVITY
1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition/Construction
5000	Other Uses (Interagency/Fund Transactions & Debt Service)
6000	Contingency
7000	Unappropriated Ending Fund Balance

EXPENDITURES	
CENTER	TITLE
000	District-Wide
001	Special Education
304	Siuslaw Elementary
574	Siuslaw Middle School
656	Siuslaw High School

EXPENDITURES	
Account	TITLE
100	Salaries
200	Associated Payroll Costs
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers
800	Other Uses of Funds