

## ACCOUNT CODE STRUCTURE AND DESCRIPTIONS

<b>FUNDS</b>	
<b>FUND</b>	<b>TITLE</b>
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

<b>REVENUES</b>	
<b>SOURCE</b>	<b>TITLE</b>
1000	Local Sources
2000	Intermediate Sources
3000	State Sources
4000	Federal Sources
5000	Other Sources

<b>EXPENDITURES</b>	
<b>FUNCTION</b>	<b>ACTIVITY</b>
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

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

<b>EXPENDITURES</b>	
<b>Account</b>	<b>TITLE</b>
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