

Chart of Accounts

Fund	Function	Object	Funding Source	Grade	Building	Subject	Job Class	Special Cost Center
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List of Current Funds for HASD

10	General Fund
32	Capital Reserve
39	Capital projects
51	Cafeteria Fund
71	Trust Fund (Millard and Osman Fund)
81	Student Activity Fund

Explanation of Function Accounts (the first two digits represent type of account, more detail is found under the second two digits).

1100	The 11 signifies all regular educational program accounts.
1200	The 12 signifies all special educational program accounts.
1300	The 13 signifies all vocational educational program accounts.
1400	The 14 signifies all other educational program accounts.
1500	The 15 signifies all non public educational program accounts.
1600	The 16 signifies all adult educational program accounts.
1700	The 17 signifies all higher educational program accounts.
1800	The 18 signifies all Pre K educational program accounts.
2100	The 21 signifies all support services of students.
2200	The 22 signifies all support services of instructional staff.
2300	The 23 signifies all support services of administration.
2400	The 24 signifies all support services of pupil health.
2500	The 25 signifies all support services of Business.
2600	The 26 signifies all operation and maintenance of plant services.
2700	The 27 signifies all student transportation services.
3200	The 32 signifies all student activities.
3300	The 33 signifies all community services.
5000	This covers all other expenditures and financing uses, such as fund transfers and debt.
6000	All local revenue.
7000	All state revenue.
8000	All federal revenue.
9000	All other revenue sources.

Object codes break down above functions.

100	Salaries
200	Benefits
300	Purchase of professional and technical services.
400	Purchase of property services. (Cleaning, utilities, repairs, rentals, maintenance)
500	Other purchased services (transportation, insurance, Advertising, tuition, travel)
600	Supplies (General supplies, software, energy, food, books)
700	Property (Land and Improvements, equipment)
800	Other objects (Dues, fees, interest, misc.)
900	Other Uses (fund transfers)