General Ledger Code Breakdown

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**Fund**
- 100 General Fund
- 2## Special Revenue Fund
- 3## Debt Service Fund (Pay back Loans)
- 4## Capital Projects Fund
- 5## Enterprise Fund
- 6## Internal Service Fund
- 7## Trust and Agency Fund

**Center**
- Used to group budget codes together by department

**Area and SubArea**
- Used as needed to differentiate expenses

**Function**
- 1### Instruction (In the classroom teaching students)
- 2### Support Services (Supporting instruction)
- 3### Enterprise and Community Services
- 4### Facilities and Acquisition and Construction
- 5### Other Uses (Debt Service, Transfers, LEA Transit Payments)
- 6### Contingency
- 7### Unappropriated Ending Fund Balance

**Object**
- 01## Wages
  - 011# Regular Pay
  - 012# Substitute/Temporary Pay
  - 013# Extra Pay
- 02## Associated Payroll Costs
  - 0243 Tuition/Professional Development under contract
- 03## Purchased Services
  - 031# Instruction Services
  - 033# Student Transportation
  - 034# Travel
  - 035# Communication
- 04## Supplies and Materials (most common below)
  - 0410 Consumable Supplies (used up in 1-2 years)
  - 0460 Nonconsumable Supplies (3+ year lifespan)
  - 0470 Computer Software
  - 0480 Computer Hardware
- 05## Capital Outlay
  - Purchases over $5000
- 06## Other Objects
  - 0640 Dues and Fees
- 07## Transfers
- 08## Reserves