

# BUDGET CODE DESCRIPTIONS

It is important that Oracle transactions be coded to the correct accounts. This enables the district to accurately report to the Colorado Department of Education and the public on the activity of the district. Listed below are a few of the most frequently used funds and object codes.

<u>Fund</u>	<u>Description</u>
10	General
18	Colorado Preschool Program
19	Risk Related Activities
22	Grants
17	Special Programs/Subsidized Pupil Activity
28	Athletic
41	Building
51	Nutrition Services
62	Facilities
63	Print Services
74	Pupil Activity

**Object**      **Description** (EXPENDITURES) The four digit number begins with a zero, which indicates an expense. Describes the service or commodity obtained as the result of a specific expenditure.

**Salaries** - Amounts paid to employees of the district.

0110	Salaries of Regular Employees
0120	Salaries of Temporary Employees
0130	Salaries for Overtime
0150	Additional/Extra Duty Pay/Stipend

**Benefits** - Amounts paid by the district on behalf of employees.

0200	Benefits
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**Purchased Professional & Technical Services** - Professional and technical services, which by their nature, can be performed only by persons or firms with specialized skills or knowledge.

0320	Professional-Educational Services
0323	Professional-Educational Services/Assemblies
0330	Other Professional Services
0350	Staff Training

**Purchased Property Services** - Services purchased to operate, repair, maintain and rent property owned or used by the school district.

0421	Disposal Services
0430	Repairs and Maintenance Services
0442	Rental of Equipment

**Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the school district.

- 0513 Field Trips - External (service provided by supplier, not APS)
- 0531 Telephone/Facsimile Services
- 0533 Postage
- 0540 Advertising
- 0550 Printing - External (service provided by supplier, not APS)
- 0552 Binding
- 0555 Copier Services
- 0580 Travel and Registration, Entrance Fees
- 0583 Mileage Reimbursement

**Supplies** - Amounts paid for items that are consumed, worn out or deteriorated through use.

- 0610 General Supplies
- 0612 Co-curricular Supplies
- 0621 Natural Gas
- 0622 Electricity
- 0641 Textbook - Building Level
- 0642 Library Books
- 0643 Periodicals
- 0644 Instructional Materials Maintenance
- 0645 Basic Instructional Materials
- 0650 Electronic Media Materials

**Property** - Expenditures for acquiring assets.

- 0730 Equipment/Furniture – capitalized (\$5,000 or above)
- 0735 Equipment – non-capitalized (under \$5,000)

**Other Objects** - Amounts paid for goods and services not otherwise classified above.

- 0810 Dues and Fees
- 0851 Transportation/Field Trips (service provided by APS)
- 0852 Internal maintenance (service provided by APS)
- 0869 Indirect Costs

**SOURCE Description (REVENUES)** The four digit code begins with one through five, which indicates a revenue. Describes the funding origin (source) and type of revenue. The first digit of the source code identifies the major source of revenue as local, intermediate, state, federal, or other.

**Revenue** - Amounts received by the district.

- 1000 Activity Revue
- 1310 Tuition
- 1710 Gate Admissions
- 1901 Rental of Buildings

Please note that this list is not all-inclusive. Contact Budget Services at 303-365-5812, if you have questions regarding a budget code.