

## Disbursements Reference Chart

Fund #	Fund - The 3 <sup>rd</sup> column of the disbursement report
<b>101</b>	<p><b>General Fund</b></p> <p>Note: The General Fund is our main fund and accounts for our P-12 activities. We use sub fund #'s to further segregate General Fund activity for analysis purposes. All of the sub fund categories rolls up into the General Fund as a whole. The payment listing identifies the sub fund, which may help further explain the expenditure. The following are subcategories of the General Fund that appear in the payment listing:</p>
	106 Preschools
	108 PREP
	114 Federal grant activities
	124 State grant activities
	210 Athletics
	211 Clubs
<b>220</b>	<b>Center Program</b>
<b>230</b>	<b>Community Services/Recreation</b>
<b>250</b>	<b>Food Services</b>
<b>272</b>	<b>International Academy</b>
<b>402</b>	<b>Capital Improvement Fund</b>
<b>408</b>	<b>Bond Fund</b>
<b>416</b>	<b>Sinking Fund</b>
<b>430</b>	<b>Capital Equipment Fund</b>
<b>510</b>	<b>Scholarship/Trust Funds</b>
<b>610</b>	<b>Hills Funds</b>
<b>810</b>	<b>Internal Service Fund (primarily self-insured activity)</b>

<b>Object #</b>	<b>Object Category</b> – The 4 <sup>th</sup> column of the disbursement report
	Object column has 8 digits. The firsts digit represents the type of account. For the payment listing, it will usually be a “5” for an expenditure/payment. The 2nd digit represents the object category as follows:
51xxxxxx	1 represent salaries/wages through payroll, which is NOT part of the payment
52xxxxxx	2 represent employee benefits
53xxxxxx	3 represents a Purchased Service, such as contracted substitutes and staff, legal/audit/consulting services, police liaisons, officials, etc.
54xxxxxx	4 represent a repair or rental
55xxxxxx	5 represents supplies, such as teaching supplies, energy supplies (gas, electricity, diesel fuel, food, tires, office, etc.
56xxxxxx	6 represents capital outlay. Since the establishment of the Capital Equipment Fund, seeing this category is infrequent, but may occur if someone chose this account for a small purchase that they deemed equipment.
57xxxxxx	7 represents dues, fees, including entry fees, registration fees, taxes abated etc.
58xxxxxx	8 represents payments to other districts, such as outgoing tuition

The payment listing will show some items other than a 5 for expenditures. You may see the following:

**2xxxxxxx** - this is a liability account that will show up if we are holding money that is refunded, a payroll garnishment or with Hills and Trust activities.

**4xxxxxxx** - this is a revenue account that will show up if we collected revenue that is refunded.