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# Accounting – Understanding Line Items

**Overview**: Line items are the “postal address” that classifies all district funds into their proper location. The NM Public Education Department has outlined the requirements for line items in the Uniform Chart of Accounts.

**ACCOUNT CODE BASICS**

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| FUND | . | FUNCTION | . | OBJECT | . | PROGRAM | . | LOCATION | . | JOB CLASS | . | USER 1 | USER 2 |  |
| 24101 | . | 1000 | . | 56118 | . | 1010 | . | 061016 | . | 0000 | . | 00000 | 00000 |  |
| ↑ |  | ↑ |  | ↑ |  | ↑ |  | ↑ |  | ↑ |  | ↑ | ↑ |  |
| Title I | . | Instruction | . | General Supplies & Materials | . | Regular Education | . | Algodones Elementary | . | Always 0000 Unless Tied to a Salary | . | Special Codes | Special Codes |  |

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| **FUND** | | |
| 24101 | - | TITLE I |
| 24157 | - | TITLE IV-A |
| 11000 | - | OPERATIONS |
| 25147 | - | IMPACT AID |

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| **FUNCTION** | | |
| 1000 | - | INSTRUCTION |
| 2100 | - | SOCIAL WORKERS/GUIDANCE SERVICES/HEALTH SERVICES |
| 2200 | - | INSTRUCTION RELATED TECHNOLOGY |
| 2400 | - | PRINCIPAL/SCHOOL OFFICE/GENERAL SCHOOL |
| 2500 | - | BUSINESS OFFICE |
| 2600 | - | MAINTENANCE/CUSTODIAL |
| 2700 | - | TRANSPORTATION TO AND FROM SCHOOL/CHOICE TRANSPORTATION |

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| **OBJECT** | | |
| 51100 | - | SALARY EXPENSE |
| 51200 | - | OVERTIME EXPENSE |
| 51300 | - | ADDITIONAL COMPENSATION |
| 55813 | - | EMPLOYEE TRAVEL – NON-TEACHERS |
| 55814 | - | EMPLOYEE TRAINING – NON-TEACHER |
| 55817 | - | STUDENT TRAVEL |
| 55818 | - | OTHER TRAVEL – NON-EMPLOYEES |
| 55819 | - | EMPLOYEE TRAVEL – TEACHERS |
| 55820 | - | EMPLOYEE TRAINING – TEACHERS |
| 55915 | - | OTHER CONTRACT SERVICES |
| 56113 | - | COMPUTER SOFTWARE |
| 56114 | - | LIBRARY & AUDIO-VISUAL |
| 56118 | - | GENERAL SUPPLIES & MATERIALS |
| 57331 | - | FIXED ASSETS (> $5,000) |
| 57332 | - | SUPPLY ASSETS ($5,000 OR LESS) |

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| **PROGRAM** | | |
| 1010 | - | REGULAR EDUCATION |
| 1020 | - | ELEMENTARY FINE ARTS |
| 2000 | - | SPECIAL EDUCATION PROGRAMS |
| 4010 | - | BILINGUAL PROGRAMS |
| 4020 | - | ALTERNATIVE AND AT RISK PROGRAMS |

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| **LOCATION** | | |
| 061016 | - | ALGODONES |
| 061136 | - | BERNALILLO ELEMENTARY |
| 061027 | - | BERNALILLO HIGH SCHOOL |
| 061026 | - | BERNALILLO MIDDLE SCHOOL |
| 061140 | - | CARROLL ELEMENTARY |
| 061020 | - | COCHITI ELEMENTARY |
| 061024 | - | COCHITI MIDDLE |
| 061029 | - | LA ESCUELITA |
| 061127 | - | PLACITAS ELEMENTARY |
| 061151 | - | SANTO DOMINGO ELEMENTARY |
| 061028 | - | SANTO DOMINGO MIDDLE |
| OTHER | - | SEE FINANCIAL INFORMATION BINDER FOR ADDITIONAL CODES |

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| **JOB CLASS** | | |
| 0000 | - | **USE THIS UNLESS TIED TO A SALARY** |
| 1411 | - | TEACHERS – GRADES 1-12 |
| 1412 | - | TEACHERS – SPECIAL EDUCATION |
| 1413 | - | TEACHERS – EARLY CHILDHOOD EDUCATION |
| 1414 | - | TEACHERS – PRESCHOOL |
| 1611 | - | SUBSTITUTES – SICK LEAVE |
| 1612 | - | SUBSTITUTES – OTHER LEAVE |
| 1621 | - | SUMMER SCHOOL/AFTER SCHOOL |
| 1622 | - | BUS DRIVERS |
| 1711 | - | INSTRUCTIONAL ASSISTANTS – GRADE 1-12 |
| 1712 | - | INSTRUCTIONAL ASSISTANTS – SPECIAL EDUCATION |
| 1713 | - | INSTRUCTIONAL ASSISTANTS – ECE |
| 1714 | - | INSTRUCTIONAL ASSISTANTS – PRESCHOOL |

User Codes – Will vary depending on project.