

FUNCTIONS

1110 - REGULAR PROGRAMS - ELEMENTARY & SECONDARY

1200 - SPECIAL PROGRAMS - ELEMENTARY & SECONDARY *

- 1210 - LIFE SKILLS SUPPORT *
- 1211 - Life Skills provided within the district
- 1212 - Life Skills provided outside the district
- 1220 - SENSORY SUPPORT *
- 1221 - Deaf or Hearing Impaired Support
- 1224 - Blind or Visually Impaired Support
- 1225 - Speech & Language Support
- 1230 - EMOTIONAL SUPPORT *
- 1233 - Autistic Support
- 1240 - ACADEMIC SUPPORT *
- 1241 - Learning support provided with the district
- 1242 - Learning support provided outside the district
- 1243 - Gifted support
- 1290 - Other Support

1300 - VOCATIONAL EDUCATION

- 1390 - Other Vocational Ed Programs

1400 - OTHER PROGRAMS - ELEMENTARY & SECONDARY *

- 1410 - Drivers' Education
- 1430 - Homebound Instruction
- 1441 - Adjudicated / Court Placed Programs
- 1442 - Alternative Education
- 1490 - Addition other instructional programs

1500 - NON-PUBLIC SCHOOL PROGRAMS

1600 - ADULT EDUCATION

1700 - HIGHER EDUCATION PROGRAMS

2100 - SUPPORT SERVICES - STUDENT

- 2120 - Guidance Services

* Parent account only - Record expenditures to sub-accounts

2200 - SUPPORT SERVICES - INSTRUCTIONAL STAFF *

- 2220 - Technology Support Services - Audio / Visual
- 2230 - Educational Television
- 2240 - Computer-Assisted Instruction Support Services
- 2250 - Library Services
- 2260 - Curriculum Development Services
- 2270 - Instructional Staff Professional Development *
- 2271 - Certified Staff Only
- 2272 - Non-Certified Staff Only

2300 - SUPPORT SERVICES - ADMINISTRATION *

- 2310 - Board Services
- 2330 - Tax Assessment Services
- 2350 - Legal & Accounting Services
- 2360 - Office of the Superintendent Services
- 2370 - Community Relations Services
- 2380 - Office of the Principal Services
- 2390 - Other Administration Services

2411 - SUPPORT SERVICES - PUPIL HEALTH

2511 - SUPPORT SERVICES - BUSINESS

2611 - MAINTENANCE AND OPERATIONS

- 2660 - Safety & Security Services

2711 - STUDENT TRANSPORTATION SERVICES - Regular Busing

- 2750 - Non-Public Transportation

2800 - SUPPORT SERVICES - CENTRAL

- 2818 - System-Wide Technology Services
- 2890 - Other Support Services (not classified elsewhere)

2900 - OTHER SUPPORT SERVICES *

- 2910 - Support Services Not Listed Elsewhere

3000 - OPERATIONAL OF NON-INSTRUCTIONAL SERVICES *

- 3100 - Food Services - Cafeteria
- 3200 - Student Activities *
- 3210 - School Sponsored Activities
- 3250 - School Sponsored Athletics

3300 - COMMUNITY SERVICES

3400 - SCHOLARSHIPS & AWARDS

OBJECTS

100 - PERSONNEL SERVICES - SALARIES *

- 110 - Office / Administrative *
- 120 - Professional - Educational (Teachers) *
- 130 - Professional - Other (Bus Office/Maint & Tech Director) *
- 140 - Technical (Currently N/A) *
- 150 - Office / Clerical (Secretaries) *
- 160 - Crafts and Trades (Maintenance) *
- 170 - Operative and Laborer (Custodians / Food Service) *
- 180 - Service Work *
- 190 - Instructional Assistant *

(Sub-accounts for all the 100 series listed below)

- xx1 - Regular Salaries
- xx2 - Temporary Salaries
- xx3 - Overtime Salaries
- xx4 - Sabbatical Leave
- xx5 - Termination or Leave Payout Salaries
- xx6 - Employee Insurance Opt Out

200 - PERSONNEL SERVICES - EMPLOYEE BENEFITS *

- 210 - Group Insurance - Contracted Provider *
- 211 - Medical Insurance
- 212 - Dental Insurance
- 213 - Life Insurance
- 215 - Eye Care Insurance
- 220 - Social Security Contributions
- 221 - Social Security Contributions - Current Employees
- 222 - Social Security Contrib - Terminated/Leave Payouts
- 230 - Retirement Contributions
- 240 - Tuition Reimbursement
- 250 - Unemployment Compensation
- 260 - Workers' Compensation
- 280 - Other Postemployment Benefits (OPEB)
- 281 - OPEB for Cost of Retiree's Health Benefits
- 282 - OPEB for Retiree's Costs Other Than Health Benefits

300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES *

- 310 - Official / Administrative Services
- 320 - Professional - Educational Services *
- 322 - Professional Educational Services - IU
- 323 - Professional Educational Serv - Other Educ Agencies
- 324 - Prof. Educ. Servs. - Employee Training & Develop Serv
- 329 - Professional Educational Services - Other
- 330 - Other Professional Services
- 340 - Technical Services
- 348 - Tech Services
- 350 - Security / Safety Services
- 390 - Other Purchased Professional & Technical Services

400 - PURCHASED PROPERTY SERVICES *

- 410 - Cleaning Services *
- 411 - Disposal Services
- 412 - Snow Plowing Services
- 413 - Custodial Services
- 414 - Lawn Care Services
- 415 - Laundry, Linen Services & Dry Cleaning
- 420 - Utility Services *
- 421 - Natural Gas
- 422 - Electricity
- 424 - Water / Sewage
- 430 - Repairs and Maintenance Services *
- 431 - Repairs & Maintenance of Buildings
- 432 - Repairs & Maintenance of Equipment
- 433 - Repairs & Maintenance of Vehicles
- 438 - R & M & Upgrade of Info Systems, Equip & Infrastructure
- 440 - Rentals *
- 441 - Rental of Land and Buildings
- 442 - Rental of Equipment
- 448 - Lease/Rental of Hardware and Related Technology Services
- 450 - Construction Services
- 490 - Other Purchased Property Services

500 - OTHER PURCHASED SERVICES *

- 510 - Student Transportation Services *
- 513 - Contracted Carriers - Valley Lines/Roegnik
- 520 - Insurance - General *
- 521 - Fire Insurance
- 522 - Automotive Liability Insurance
- 523 - General Property & Libability Insurance
- 525 - Bonding Insurance
- 530 - Communications
- 538 - Transport / Telecommunication Services
- 540 - Advertising & Public Relations *
- 549 - Other Advertising and Public Relations
- 550 - Printing and Binding
- 560 - Tuition *
- 561 - Tuition to Other School Districts Within The State
- 562 - Tuition to Pennsylvania Charter Schools
- 563 - Tuition to Nonpublic Schools - Private
- 564 - Tuit. to Career and Tech Centers / Area Vocat Tech
- 567 - Tuit. to App Priv Schools (APS) & PA Chartered Schools
- 568 - Priv. Residential Rehab Insit (PRRI) & Detention Centers
- 580 - Travel
- 590 - Micellaneous Purchased Services
- 595 - Intermediate Unit Payments by Withholding
- 596 - Direct Payments to Intermediate Units

* Parent account only - Record expenditures to sub-accounts

OBJECTS - Cont.

600 - SUPPLIES *

- 610 - General Supplies
- 618 - Administrative Software, Licensing Fees and Supplies
- 620 - Energy *
 - 622 - Electricity
 - 626 - Gasoline
- 630 - Food *
 - 631 - Food
 - 632 - Milk
 - 633 - Donated Commodities
 - 634 - Snacks
 - 635 - Meals / Refreshments
- 640 - Books and Periodicals
- 650 - Supplies and Fees - Technology Related

700 - PROPERTY *

- 710 - Land and Improvements
- 720 - Buildings
- 750 - Equipment - Original and Additional *
 - 751 - New Equipment Under 5K
 - 752 - New Equipment Over 5K
 - 757 - New Tech Equipment Under 5K
 - 758 - New Tech Equipment Over 5K
- 760 - Equipment - Replacement *
 - 761 - Replace Equipment Under 5K
 - 762 - Replace Equipment Over 5K
 - 767 - Replace Tech Equipment Under 5K
 - 768 - Replace Tech Equipment Over 5K

800 - OTHER OBJECTS *

- 810 - Dues and Fees (Non-Conference)
- 830 - Interest
 - 832 - Interest - Serial Bonds
- 840 - Contingency
- 880 - Refunds of Prior Years' Receipts
- 890 - Miscellaneous Expenditures

900 - OTHER USES OF FUNDS *

- 910 - Redemption of Principal
- 930 - Fund Transfers
 - 932 - Capital Reserve Fund Transfers Applicable to Act 145
 - 939 - Other Fund Transfers

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FUNDING SOURCE

000 - NON-CATEGORICAL

100 - 190 - LOCAL PROJECTS

- 101 - Local Grants
- 111 - Special Local Grants
- 120 - Highmark Health Grants
- 130 - Market Day

200 - 390 - STATE PROJECTS

- 212 - PA Accountability Grants
- 360 - Safe Schools

400 - 790 - FEDERAL PROJECTS

- 400 - No Child Left Behind (ESEA) All Titles
 - 412 - Title I - Part B
 - 421 - Title II - Improvement Teacher Quality
- 500 - Individuals with Disabilities Education Act (IDEA)
 - 520 - Regular IDEA, Part B

800 - 900 - OTHER FEDERAL PROJECTS

- 890 - Medical Assistance Reimbursement *
- 891 - Regular Medical Assistance - Access (with transportation)

LEVEL

- 00 - DISTRICT-WIDE
- 10 - ELEMENTARY
- 30 - SECONDARY

SUBJECT

- 00 - GENERAL EDUCATION
- 01 - ART
- 02 - BUSINESS EDUCATION
- 03 - DRIVER & SAFETY EDUCATION
- 04 - ENGLISH / LANGUAGE ARTS
- 05 - FOREIGN LANGUAGE
- 06 - HEALTH SAFETY
- 07 - HOME ECONOMICS - FAMILY & CONSUMER SCIENCE
- 09 - INDUSTRIAL TECH-WOODSHOP/METAL SHOP
- 12 - LIBRARY AND INFORMATION SYSTEMS
- 13 - MATHEMATICS
- 14 - MUSIC - CHORUS
- 15 - MUSIC - BAND
- 16 - PHYSICAL EDUCATION
- 18 - SCIENCE, ENVIRONMENTAL STUDIES & ECOLOGY
- 19 - SOCIAL STUDIES
- 24 - COMPUTER SCIENCE - TECHNICAL EDUCATION
- 25 - ENGLISH 2ND LANG

BUILDING LEVEL

- 00 - NON-INSTRUCTIONAL BUILDINGS
 - 00 - District
 - 01 - Administrative
 - 02 - Maintenance Building
- 20 - ELEMENTARY SCHOOL BUILDINGS
 - 21 - Buffalo Elementary
 - 22 - South Buffalo Elementary
 - 24 - Kelly Building
- 50 - MIDDLE AND JUNIOR HIGH SCHOOL BUILDINGS
 - 51 - Middle School
- 80 - SENIOR HIGH SCHOOL BUILDINGS
 - 81 - Senior High School

COST CENTER

- 00 - District
- BU - Buffalo Elementary
- SB - South Buffalo Elementary
- MS - Middle School
- SR - Senior High
- TE - Technology