

# Guide to Expenditures



## Financial Reporting for PA Public Schools Edited for Use in Freeport Area School District

## ACCOUNT STRUCTURE

### Fund - 10

The fund for all expenditures is always 10 – General Fund.

### Function - XXXX

The Function describes the activities for which a service or material is acquired. The functions of the District are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses.

### Object – XXX

The Object is the service or commodity bought. The nine major object categories are: Personnel Services – Salaries, (2) Personnel Services – Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

### Funding Source - XXX

The Funding Source permits the District to track expenditures that are funded through a variety of Local, State and Federal sources. Examples are Title I & II, State and Local Grants and Market Day or other private sources. Use 000, or non-categorical for the funding source unless otherwise instructed.

### Level – XX

The Level segregates expenditures by elementary, secondary, etc.

### Building Level – XX

The Building Level segregates costs by school.

### Subject - XX

The Subject allows the accumulation of costs for providing instruction for particular subject areas.

### Special Cost Center - XX

The Special Cost Center dimension is used by the district to classify expenditures by the specific building.

#### **Expenditure Code Examples**

*The purchase of textbooks used for regular instruction at the secondary education level.*

Fund	Function	Object	Funding Source	Level	Building	Subject	Cost Center
10	1100	640	000	30	81	13	SR
	10	=	General Fund				
	1100	=	Instruction–Regular Programs				
	640	=	Supplies–Books & Periodicals				
	000	=	Non-categorical				
	30	=	Secondary Level				
	81	=	Senior High				
	13	=	Mathematics				
	SR	=	Senior High				

Therefore, **10-1100-640-000-30-81-13-SR** means regular instruction expenditure for textbooks paid by non-categorical funds and used at the secondary level, in the Senior High Building for Mathematics and the cost is assigned to the Senior High School.

## **Expenditures And Other Financing Uses**

Expenditures and expenses are decreases are classified in this guide by Function, Object, Funding Source, Level, Building, Subject and Cost Center. The expenditure and expense accounting system has been so structured that all the costs within the particular subdivisions of that function can be combined to form a summary total of related costs.

### **1000 INSTRUCTION**

Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs<sup>1</sup>, which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. Do not record administrative instructional support costs here. Related costs include instructional expenditures for salaries, contracted services, travel expenses, equipment rental, supplies, books, maintenance costs directly attributable to instructional equipment and other expenses such as sabbatical leaves.

### **1110 \* REGULAR PROGRAMS – ELEMENTARY / SECONDARY**

Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and / or emotional handicaps.

### **1200 \* SPECIAL PROGRAMS – ELEMENTARY / SECONDARY**

Activities designed primarily for students having special needs. The Special Programs include support classes for kindergarten, elementary and secondary students identified as exceptional. (Record expenditures to the following sub-accounts.)

#### **1210 LIFE SKILLS SUPPORT**

Activities designed primarily for students having special needs. The Special Programs include support classes for elementary, and secondary students identified as exceptional. (Record expenditures to the following sub-accounts.)

##### **1211 Life Skills Support – Public**

Record to this area of responsibility the expenditures incurred to provide life skills classes in a public school program.

##### **1212 Life Skills Support – PRRI**

Record to this area of responsibility the expenditures incurred for the life skills classes provided by a private residential rehabilitative institution.

#### **1220 SENSORY SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students that have been identified as Deaf / Hearing Impaired, Blind / Visually Impaired, or Speech / Language Impaired. (Record expenditures to the following sub-accounts.)

##### **1221 Deaf or Hearing Impaired Support**

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students that identified as Deaf or Hearing Impaired.

##### **1224 Blind or Visually Impaired Support**

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students that have been identified as Blind or Visually Impaired.

### 1225 Speech and Language Support

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students that identified as Speech or Language Impaired. Note: Do not record costs associated with English as a Second Language to this code.

### 1230 EMOTIONAL SUPPORT

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is on the emotional support needs of the student. (Record expenditures to the following sub-accounts.)

#### 1233 Autistic Support

Record to this area of responsibility the expenditures incurred to operate classes for exceptional children identified as autistic.

### 1240 ACADEMIC SUPPORT

This service area includes the expenditures incurred to provide instruction to exceptional children where the primary focus of the class is academic learning. (Record expenditures to the following sub-accounts.)

#### 1241 Learning Support – Public

Record to this area of responsibility the expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

#### 1242 Learning Support – PRRI

Record to this area of responsibility the expenditures incurred to provide instruction by a private residential rehabilitative institution for exceptional students whose primary identified need is academic learning.

#### 1243 \* Gifted Support

Record to this area of responsibility the expenditures incurred to provide instruction in a public school program for exceptional students identified as mentally gifted. Use of this code is required to track the expenditures related to gifted education in order to include the costs accurately in State reporting.

### 1290 OTHER SUPPORT

Record to this service area the instructional expenditures incurred for special programs that do not meet any of the definitions listed in the 1200 series above. Include in this account expenditures for Approved Private School, PRRI and IU special class deductions or expenditures approved by the Pennsylvania Department of Education through the formal budgetary approval process.

#### Note:

- Diagnostic Services should not be charged to sub-function 1200, but should be charged to sub-functions 2100 and 2200 depending on the type of expenditure.
- Director of Special Education should be coded to 2260.

### 1300 \* VOCATIONAL EDUCATION

PDE approved programs under public supervision that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs are those programs approved by the Pennsylvania Department of Education as reflected in the approved program listing of the Career and Technical Education Information System (CATS). All vocational type programs that are not PDE approved should be coded to one of the remaining instructional function codes (1100, 1200, etc.) Federal Vocational Education CIP codes are posted by the Bureau of Career and Technical Education to the PDE website.

### **1390 OTHER VOCATIONAL EDUCATION PROGRAMS**

Other PDE-approved programs not specified in the 1300 series of accounts which are reported under CATS. Included in this account is the amount paid by the district to another district for vocational education training of students. (LENAPE)

### **1400 OTHER INSTRUCTIONAL PROGRAMS—ELEMENTARY/ SECONDARY**

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500, 1600 and 1800. (Record expenditures to the following sub-accounts.)

#### **1410 \* DRIVERS' EDUCATION**

Driver Education for students in accordance with f the Public School Code.

#### **1430 \* HOMEBOUND INSTRUCTION**

Instructional education provided to homebound students in accordance with the Public School Code.

#### **1440 ALTERNATIVE REGULAR EDUCATION PROGRAMS**

Use this account to record direct instructional expenditures incurred to provide regular education programs and / or classes for students in detention homes and centers, private residential rehabilitative institutions (PRRI), youth development centers (YDC), youth or youthful offenders in the State Correctional Facilities, and PDE approved alternative education programs. DO NOT record special education services to this service area account. Special education expenditures for the above activities should be recorded to the service area accounts within subfunction 1200 (Record expenditures to the following sub-accounts.)

##### **1441 \* Adjudicated / Court Placed Programs**

This account should be used to record expenditures incurred to educate adjudicated or court-placed children. Examples of the type of expenditures to be recorded here include: instructional costs associated with children in detention homes and centers, private residential rehabilitative institutions, state correctional facilities, youth development centers, and program expenditures similar in nature. DO NOT record expenditures associated with PDE approved alternative education programs here.

##### **1442 \* Alternative Education Programs**

This account should be used to record expenditures incurred to educate children in PDE approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.

#### **1490 \* ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS**

Instructional programs applicable to but not listed elsewhere in the 1400 series. *Include here costs for Early College High School, Middle College High School, and Gateway to College dual enrollment programs. Also include here costs associated with PSSA testing.*

### **1500 \* NONPUBLIC SCHOOL PROGRAMS**

#### **(For IU and school district use only)**

Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services. Attendance, social work, health services and transportation are classified to the applicable 2000 support services function for nonpublic schools.

## **1600 \* ADULT EDUCATION PROGRAMS**

Activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; to prepare for a postsecondary career; or for postsecondary educational programs; to upgrade occupational competence, prepare for a new or different career; to develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs, Federal adult education programs, and school district sponsorship of community colleges are included in this category.

## **1700 \* HIGHER EDUCATION PROGRAMS**

Instructional programs for secondary education students attending an institution of higher education that offers college instruction. If the district has the responsibility of providing this program, all costs of the program should be coded here. Include here costs for students taking postsecondary courses through a dual enrollment program.

## **2000 SUPPORT SERVICES**

Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves. (Record expenditures to the following sub-accounts.)

### **2100 SUPPORT SERVICES – STUDENTS**

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code. Included in this subfunction are program coordination, consultation, and services to the pupil personnel staff of the district.

#### **2120 \* GUIDANCE SERVICES**

Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

### **2200 \* SUPPORT SERVICES – INSTRUCTIONAL STAFF**

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. (Expenditures for school library services are recorded to 2250.)

#### **2220 TECHNOLOGY SUPPORT SERVICES**

Activities concerned with selecting, preparing, maintaining and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware and software costs associated with developing educational programs, and related costs associated with various electronic media used to develop the curriculum.

#### **2230 EDUCATIONAL TELEVISION SERVICES**

Activities concerned with planning, programming, writing and presenting educational programs or segments of programs by way of closed circuit or broadcast television.

#### **2240 COMPUTER-ASSISTED INSTRUCTION SUPPORT SERVICES**

Activities concerned with planning, programming, writing and presenting educational projects specifically programmed for a computer or other technology. DO NOT record direct, classroom instructional costs here.

## **2250 \* SCHOOL LIBRARY SERVICES**

Activities such as selecting, acquiring, preparing cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.

## **2260 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES**

Activities designed to provide specialized curriculum assistance to teachers and/or district in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students. Include Director of Special Education expenditures here.

## **2270 INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT SERVICES**

(Record expenditures to the following sub-accounts)

### **2271 Instructional Staff Development Services (Certified Staff Only)**

Record to this category the expenditures associated with all certified staff development programs designed to contribute to the professional competence of the school entity's certified instructional staff. This category should include travel and subsistence costs and all other professional development costs, such as: conference fees, consultant fees, contracted services, workshop registration fees, curriculum development seminar costs, teacher induction program costs, mentor stipends for the certified staff member. Also, record here the salaries and benefits of temporary staff incurred during the time the certified staff members are attending professional development programs.

Note:

- The certified staff's salaries and benefits are not recorded here but are charged to the appropriate function for that staff member. However, if certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here.
- Only Work Study Sabbatical leave expenditures may be recorded to this service area.

### **2272 Instructional Staff Development Services (Non-Certified Staff Only)**

Record to this category the expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's non-certified instructional staff. This category should include travel and subsistence costs and all other professional development costs, such as: conference fees, consultant fees, contracted services, workshop registration fees, curriculum development seminar costs, teacher induction program costs, and mentor stipends for the non-certified staff member. Also, record here the salaries and benefits of temporary staff incurred during the time the non-certified staff members are attending professional development programs.

Note:

- The non-certified staff's salaries and benefits are not recorded here but are charged to the appropriate function for that staff member. However, if non-certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here.

## **2300 SUPPORT SERVICES – ADMINISTRATION**

Activities concerned with establishing and administering policy in connection with operating the district (Expenditures are not recorded to this account but to the following sub-accounts.

### **2310 \* BOARD SERVICES**

Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities. Include in this function lawsuit settlements using object 820.

**2330 \* TAX ASSESSMENT AND COLLECTION SERVICES**

Services rendered in connection with tax assessment and collection. Include here Act 32 of 2008 start up costs.

**2350 \* LEGAL AND ACCOUNTING SERVICES**

Legal and accounting services provided to the district by law firms, attorneys, it's solicitor and the local auditing firm.

**2360 \* OFFICE OF THE SUPERINTENDENT, EXEC DIRECTOR & CAO/CEO SERVICES**

The activities performed by the superintendent, executive director, and such assistants as deputy, associate and assistant superintendents and executive directors, in general direction and management of the affairs of the district. This includes all personnel and materials, should be charged here unless the activities can be placed properly into a service area. Management contracts must be reviewed to determine the portion of the contract fee attributable to duties associated with this office.

**2370 \* COMMUNITY RELATIONS SERVICES**

The activities and programs developed and operated system wide for the betterment of school / community relations.

**2380 \* OFFICE OF THE PRINCIPAL SERVICES**

Those activities concerned with directing and managing a particular school. Includes the activities performed by the principal, assist. principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the district. It includes clerical staff for these activities. Management contracts must be reviewed to determine the portion of the contract fee attributable to duties associated with this office.

**2390 \* OTHER ADMINISTRATION SERVICES**

Other administrative services which cannot be classified elsewhere in the 2300 series of functions. Record to this account bond issuance costs, arbitrage rebates, and graduation expenditures.

**2411 \* SUPPORT SERVICES – PUPIL HEALTH**

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.

**2511 \* SUPPORT SERVICES – BUSINESS**

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the district. Included are the fiscal and internal services necessary for operating the district.

**2611 \* OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair. Expenditures posted here include the purchase of original or replacement equipment used to maintain buildings and grounds, as well as routine (ordinary and necessary) costs incurred to maintain safety and operational efficiency of buildings and grounds. Also included are costs of building rental within object 400. (Extraordinary and non-routine costs incurred for repair or improvements to buildings and grounds should not be recorded here but should be charged to the 4000 function series.)



## **2660 SAFETY AND SECURITY SERVICES**

Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of the school. Included are police activities for school functions, traffic control on grounds (including parking space monitoring), hall monitoring services, and safety kits to be used either off site or on site for emergencies.

## **2711 \* STUDENT TRANSPORTATION SERVICES (Regular Busing)**

Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school. Record transportation costs for educational field trips and student activities to the applicable instructional function area. Record expenditures for nonpublic transportation in sub-account 2750.

## **2750 \* NONPUBLIC TRANSPORTATION**

The transportation of nonpublic students to and from school as provided by State and Federal law. It includes trips between home and school and trips to school activities.

## **2800 \* SUPPORT SERVICES – CENTRAL**

Activities, other than general administration, which support each of the other instructional and supporting services program. These activities include planning, research, development, evaluation, information, staff and data processing services. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used.

### **2818 System-Wide Technology Services**

Those activities concerned with coordinating, planning, researching, developing and evaluating the district's technology functions. Record to this function category the costs associated with the district's Technology Coordinator and immediate staff assigned to coordinating, planning, researching, developing and evaluating the district's technology functions.

### **2890 OTHER SUPPORT SERVICES CENTRAL**

Those support services central not included elsewhere in the 2800 series of accounts.

## **2900 \* OTHER SUPPORT SERVICES**

All other support services not classified elsewhere in the 2000 series.

## **3000 OPERATION OF NON-INSTRUCTIONAL SERVICES**

Activities concerned with providing non-instructional services to students, staff or the community. (Record expenditures to the following sub-accounts.)

### **3100 \* FOOD SERVICES - Cafeteria**

Those activities concerned with providing food to students and staff in a school or District. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. District's that charge students/staff for meals/snacks, whether utilizing school staff or a contracted service, should account for the food service activities in an Enterprise Fund rather than in the General Fund. (Cash transfers are charged to Account 5250, Food Service Fund Transfers, i.e., contributions toward the payment of benefits in the Food Service Fund is a Fund Transfer.)

### **3200 \* STUDENT ACTIVITIES**

School sponsored activities under the guidance and supervision of district staff. *(Expenditures are not recorded to this account but to the following sub-accounts)*

#### **3210 SCHOOL SPONSORED STUDENT ACTIVITIES**

School sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate and peer counseling. Also included are student financed and managed activities, such as: lass of 20xx, Chess Club, Senior Prom .

#### **3250 SCHOOL SPONSORED ATHLETICS**

School sponsored activities under the guidance and supervision of district staff, designed to provide opportunities to students to pursue various aspects of physical education.

### **3300 \* COMMUNITY SERVICES**

Those activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a recreation program for the elderly, a child-care center for working mothers, etc.

### **3400 \* SCHOLARSHIPS AND AWARDS**

Record here the amounts associated with awards or scholarships not accounted for in any other area, e.g. Board Services.

## Objects

### **100 PERSONNEL SERVICES – SALARIES**

Gross salaries paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the district. (Expenditures may be charged to the following sub-accounts.) (See Job Classification Dimension for specific job titles and descriptions.)

#### **110 OFFICIAL / ADMINISTRATIVE**

A grouping of assignments comprising the various skill levels required to perform management activities, such as developing broad policies for the district and executing these policies through direction of staff members at all district levels. Those activities performed directly for policymakers are also included here.

##### **111 Regular Salaries**

Gross salaries of all full-time, part-time and prorated portions of the cost for work performed by employees of the district who are considered to be in positions of a permanent nature. Do not include salaries paid to employees as part of a termination or leave payout package in this code; use object 115 for these costs.

##### **112 Temporary Salaries**

Gross salaries of all full-time, part-time and prorated portions of the cost for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions of either a temporary or permanent nature.

##### **113 Overtime Salaries**

Gross salaries paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated.

##### **114 Sabbatical Leave**

Gross salaries paid by the district to employees on sabbatical leave.

##### **115 Termination or Leave Payout Salaries**

Gross salaries paid to employees of the district as part of a leave payout or termination package.

##### **116 Employee Insurance Opt Out**

Payments to an employee that opts out of inclusion in the school's insurance plan. These payments should be coded here even if the money is transferred to a health savings plan and the employee does not receive a cash payment.

#### **120 PROFESSIONAL – EDUCATIONAL (Teachers)**

A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and / or experience), including skills in the field of education or educational psychology. (Sub-accounts for object 120 follow the same breakout as object 110).

#### **130 PROFESSIONAL – OTHER (Business Office/Maintenance & Tech. Director)**

A grouping of assignments requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and / or experience), but not requiring skills in the field of education. This includes athletic coaches and musical directors. (Sub-accounts for object 130 follow the same breakout as object 110.)

#### **140 TECHNICAL (Technical Staff) (Currently N/A)**

A grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through approximately two years of post-high school education, such as is offered in community / junior colleges and technical institutes, or through equivalent special study and / or on-the-job training. (Sub-accounts for object 140 follow the same breakout as object 110.)

**150 OFFICE / CLERICAL (Secretaries)**

A grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions, regardless of the level of skills required, where the activities are predominantly non-manual. (Sub-accounts for object 150 follow the same breakout as object 110).

**160 CRAFTS AND TRADES (Maintenance)**

A grouping of manual assignments requiring a relatively high skill level (usually acquired through an extensive period of training) as well as requiring considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work. (Sub-accounts for object 160 follow the same breakout as object 110).

**170 OPERATIVE AND LABORER (Custodians / Food Service Workers)**

A grouping of manual assignments requiring an intermediate skill level (which can be mastered in a few weeks through limited training) necessary to perform machine operating activities and to laborers performing lifting, digging, mixing, loading and pulling operations. (Sub-accounts for object 170 follow the same breakout as object 110).

**180 SERVICE WORK**

A grouping of assignments, regardless of level of difficulty, which relate to protective and non-protective services. Include bus and hall monitors to this object. (Sub-accounts for object 180 follow the same breakout as object 110).

**190 INSTRUCTIONAL ASSISTANT**

A grouping of assignments comprising the various skill levels required to perform activities associated with teaching. (Sub-accounts for object 190 follow the same breakout as object 110).

**200 PERSONNEL SERVICES – EMPLOYEE BENEFITS**

Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services. (Charges are not recorded to this account but to the following sub-accounts.)

**210 GROUP INSURANCE – CONTRACTED PROVIDER**

The district's share of any insurance plan for life, sickness, health or other insurance coverage extended by the LEA as an employee benefit. "Self Insurance" payments for life, sickness or health coverage should be recorded to object 270 Group Insurance – Self Insurance. Note: Retiree benefits should be recorded to object 280 in accordance with GASB #45.

**211 Medical Insurance**

**212 Dental Insurance**

The district's share of dental insurance coverage offered to current employees or employees now retired as an employee benefit.

**213 Life Insurance**

The district's share of life insurance coverage offered to current employees as an employee benefit.

**215 Eye Care Insurance**

The district's share of eye care insurance coverage offered to current employees or employees now retired as an employee benefit.

**220 SOCIAL SECURITY CONTRIBUTIONS**

The full employer's share of social security and medicare taxes paid to the IRS.

**221 Social Security Contributions for Current Employees**

The employer's share of social security and medicare taxes paid for current employees.

**222 Social Security Contributions Paid on Termination / Leave Payouts**  
The employer's share of social security and medicare taxes paid on termination / leave payouts.

**230 RETIREMENT CONTRIBUTIONS**

The full employer's share of retirement contributions paid to PSER's Board. Do not record contributions to any other retirement plan to this object. Record these payments to object 290.

**240 TUITION REIMBURSEMENT**

Amounts reimbursed (or paid directly) by the district to any employee qualifying for tuition. Reimbursement based upon district tuition reimbursement policy.

**250 UNEMPLOYMENT COMPENSATION**

Expenditures for unemployment compensation.

- a. If the district is on the Direct Reimbursement Method, record the claim reimbursement paid to the Commonwealth of PA.
- b. If the district participates in the Unemployment Compensation Fund of the Commonwealth of PA, record the expenditures made to the Unemployment Compensation Fund.
- c. If the district is on the Direct Reimbursement Method but participates in a commercial insurance company plan, record the expenditures made to the commercial insurance company. (Unemployment compensation claims reimbursement to the Commonwealth of PA which are recoverable from a commercial insurance company should be charged to General Ledger Account 0155 – Other Recoverable Disbursements.)
- d. If the district has a self-insurance fund, payments to the fund are charged to this account.

**260 WORKERS' COMPENSATION**

Expenditures for Worker's Compensation insurance coverage. If a district has its own self-insurance fund for Worker's Compensation, it should record expenditures here.

**280 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Expenditures by the district for retiree's Health and other post employment benefits in accordance with GASB #45.

**281 OPEB for Cost of Retiree's Health Benefits**

Amounts paid by the district to provide health benefits to retiree's in accordance with GASB #45.

**282 OPEB for Retiree's Costs Other Than Health Benefits**

Amounts paid by the district to provide benefits other than health to retiree's in accordance with GASB #45.

**300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES**

Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc. Payments for services provided by Intermediate Units to district should be recorded to this object, not object 560. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the district, with the following note: Objects 322, 323, and 329 for certain functions are required to be reported on the Annual Financial Report.)

**310 OFFICIAL / ADMINISTRATIVE SERVICES**

Expenditures for services in support of the various policy-making and managerial activities of the district. Included would be management consulting activities oriented to general governance or business and financial management of the district; school management support activities; election and tax assessing and collection services.

**320 PROFESSIONAL – EDUCATIONAL SERVICES**

Expenditures for services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services. (Expenditures should not be recorded to this account but rather to one of the sub-accounts listed below.)

- 322 Professional Educational Services – IUs**  
Expenditures incurred for contracted educational services provided by an intermediate unit. NOTE: Deductions from the Basic Education Subsidy for IU-operated special education classes should not be recorded to this sub-account. Deductions for IU-operated special education classes should be charged to object 594, Intermediate Units Payments by Withholding for Special Classes. These costs should not be charged to object 560, tuition, so that accurate tuition rates can be calculated for school districts. Recording these costs to tuition will adversely affect your school's tuition rates.
- 323 Professional Educational Services – Other Educational Agencies**  
Expenditures incurred for contracted educational services provided by other educational agencies. This definition includes contracted educational costs for students receiving regular or special education services at out-of-state educational agencies. Record purchased web based instructional costs to this object code.
- 324 Professional Educational Services–Employee Training & Develop. Services**  
Expenditures for the professional development of school district personnel including instructional and administrative staff. Included are course registration fees (not tuition), charges from external vendors to conduct training courses (either in house or off-site), and other expenditures associated with training provided by third party vendors.
- 329 Professional Educational Services – Other**  
Record here expenditures for consultants and other contract expenditures. These costs should not be charged to object 560, Tuition, so that accurate tuition rates can be calculated for school districts. Recording these costs to tuition will adversely affect your school's tuition rates.

**330 OTHER PROFESSIONAL SERVICES**

Expenditures for a professional service other than educational in support of district operations. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiation specialists, etc.

**340 TECHNICAL SERVICES**

Record here services to the district that require basic scientific knowledge and / or manual skills. Included are data processing services, purchasing and warehousing services, graphic arts, etc.

**348 Services in Support of the District's Technology Plan**

Record to this object code the contractual expenditures incurred for vendor-provided electronic information systems services such as: computer services, data entry services, feasibility studies, systems design and development, software development and backup facilities.

**350 SECURITY / SAFETY SERVICES**

Expenditures incurred by the district to provide safety / security measures.

**390 OTHER PURCHASED PROFESSIONAL AND TECHNICAL SERVICES**

Expenditures by the district for these services not classified elsewhere in the 300 series of objects.

**400 PURCHASED PROPERTY SERVICES**

Services purchased to operate, repair, maintain and rent property owned and / or used by the district. These services are performed by persons other than district employees

**410 CLEANING SERVICES**

Services not provided by district employees to clean buildings and provide maintenance for grounds and uniforms.

**411 Disposal Services**

Expenditures for the pickup and handling of garbage not provided by district personnel.

**412 Snow Plowing Services**

Expenditures for snow removal not provided by district personnel.

**413 Custodial Services**  
Expenditures for custodial services contracted with an outside contractor.

**414 Lawn Care Services**  
Expenditures for lawn and grounds upkeep, minor landscaping, and nursery services not provided by district personnel.

**415 Laundry, Linen Services and Dry Cleaning**  
Expenditures for laundry, linen services (including replacement linen) and dry cleaning not provided by district personnel.

**420 UTILITY SERVICES**  
Utility services other than communication services.

**421 Natural Gas**  
Expenditures for gas utility services (other than heating and air conditioning) from a private or public utility. (Expenditures for gas used for heating and air conditioning purposes are recorded in energy account 621.)

**422 Electricity**  
Expenditures for electric utility services (other than heating and air conditioning) from a private or public utility. (Expenditures for electricity used for heating and air conditioning purposes are recorded in energy account 622).

**424 Water / Sewage**  
Expenditures for water and sewage utility services.

**430 REPAIRS AND MAINTENANCE SERVICES**  
Expenditures for repairs and maintenance services not provided by district personnel. This includes contracts and agreements covering the upkeep of buildings, equipment and vehicles.

**431 Repairs and Maintenance Services of Buildings**  
Expenditures for repairs and maintenance services of buildings not provided by district personnel.

**432 Repairs and Maintenance Services of Equipment**  
Expenditures for repairs and maintenance services for equipment not provided by district personnel.

**433 Repairs and Maintenance Services of Vehicles**  
Expenditures for repairs and maintenance services for vehicles not provided by district personnel.

**438 Maintenance, Repair & Upgrade of Info. Systems, Equip. & Infrastructure**  
Record to this object the expenditures incurred for costs, which are directly related to maintaining existing hardware / software and other components of a district's Information and Community Technology operation. Repairs to a component are considered maintenance; when a component is replaced, it should not be recorded as a maintenance cost. Examples include: all reoccurring maintenance contracts and one-time maintenance contracts. Also, include the cost of repair parts, laptop batteries, tool kits, video cards, hard drives, cleaning kits, memory chips and power supplies with a useful life of one year or less.

## **440 RENTALS**

Costs for rental or leasing of land, buildings, equipment and vehicles

### **441 Rental of Land and Buildings**

Expenditures for renting or leasing land and /or buildings from an independent third party for both temporary and long-term use.

### **442 Rental of Equipment**

Expenditures for leasing or renting of equipment for both temporary & long-term use .

### **448 Lease / Rental of Hardware and Related Technology Services**

Record here the lease/rental costs incurred for mainframe computers, mini-computers, micro/personal computers, electronic office machines, multi-use copiers, printers, dial-up and dedicated leased communication lines and modems and other communication devices such as: front-end processors, terminals, concentrators, tape cleaners, tape drives, all auxiliary and peripheral equipment. Do NOT include maintenance on these items in this category. Maintenance costs on these items should be recorded to object 438.

## **450 CONSTRUCTION SERVICES**

Expenditures for constructing, renovating and remodeling paid to contractors.

## **490 OTHER PURCHASED PROPERTY SERVICES**

Expenditures for purchased property services, not classified elsewhere in the 400 series of objects and not provided by district personnel.

## **500 OTHER PURCHASED SERVICES**

Amounts paid for services not provided by district personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services. (Charges are not recorded to this account but to the following sub-accounts.)

## **510 STUDENT TRANSPORTATION SERVICES**

Expenditures for transporting pupils to and from school and / or other school related activities. (Charges are recorded to the following sub-accounts).

### **513 Contracted Carriers**

Payments for contractual agreements to operate school buses, vans and other motor vehicles to transport pupils for the LEA; including parents who transport children. Also, record expenditures to public carriers which transport pupils under contract when the vehicles are not being used concurrently by the general public Include here the cost of fuel purchases for use by your contracted carrier.

## **520 INSURANCE – GENERAL**

Expenditures for insurance coverage except employee benefits. (Charges are not recorded to this account but to the following sub-accounts.)

### **521 Fire Insurance**

Expenditures for fire insurance premiums covering the loss of district property from fire, including costs for appraisals of school property for fire insurance purposes. Also, record fire loss expenditures made in lieu of fire insurance

### **522 Automotive Liability Insurance**

Expenditures for public liability, medical care and other automotive liability insurance.

### **523 General Property and Liability Insurance**

Expenditures for general property and liability insurance coverage Expenditures for losses in lieu of insurance are also recorded in this account.

### **525 Bonding Insurance**

Expenditures for bonds guaranteeing the district against losses resulting from the action of the treasurer, tax collector, employees or other personnel of the district. Also, include expenditures made in lieu of a bond.



**530 COMMUNICATIONS**

Expenditures for services provided by persons or businesses to assist in transmitting and receiving messages or information. This account includes telephone and telegraph services, postage and postage machine rental.

**538 Transport / Telecommunication Services**

Expenditures associated with transport / telecommunications services. These services represent third-party or outsource requirements to support the technology infrastructure. Include charges incurred for transmitting and receiving digital, analog or hybrid communications. Examples include: installation and use of dedicated phone lines and service used for voice / video / data transmission, internet services, cable television lines (transport service), faxing, telephone service, wireless phone service and cable channel subscriptions.

**540 ADVERTISING**

Expenditures for printed announcements in professional periodicals and newspapers, announcements broadcast by way of radio or television networks, or distributed via the internet. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property.

**550 PRINTING AND BINDING**

Expenditures for printing and binding according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications.

**560 TUITION**

Expenditures to reimburse other educational agencies for educational services provided to students residing in your district. Do not record payments to intermediate units or consultants as Tuition. To do so will have an adverse affect on your school's tuition rates.

**561 Tuition to Other School Districts Within The State**

Expenditures for service rendered by other School Districts within the State.

**562 Tuition to Pennsylvania Charter Schools**

Expenditures to reimburse Pennsylvania charter schools for educational services provided to students attending the charter school. Include in this object payments to charter schools via deductions from subsidy payments, and PSERS delinquencies paid by a school district on behalf of a charter school.

**563 Tuition to Nonpublic Schools**

Expenditures for services rendered by private schools.

**564 Tuition to Career & Technology Centers/Area Vocational Technical Schools**

Expenditures for services rendered by a career and technology centers, area vocational technical schools, and/or special program jointures. This includes tuition, transportation, authority rentals, capital outlay and all other payments to an CTC/AVTS regardless of purpose.

**567 Tuition to Approved Private Schools (APS) and PA Chartered Schools**

Payments for students attending Approved Private Schools, and the PA Chartered Schools for the deaf and the blind.

**568 Tuition to Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers**

Payments for students attending Private Residential Rehabilitative Institutions (In-State) and Detention Centers. Include in this account tuition paid for Alternative Education Programs.

**590 MISCELLANEOUS PURCHASED SERVICES**

Purchased services other than those described elsewhere in the 500 series of objects. (Expenditures may be charged to the following sub-accounts).

**595 Intermediate Unit Payments by Withholding**

Amounts withheld from your Basic Education Funding for general operating support of your intermediate unit. **This code is to be used with function 2900.**

**596 Direct Payments to Intermediate Units**

Payments made directly to your intermediate unit for general operating support. This object code should not be used for contracted educational services.

**600 SUPPLIES**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. (Charges are not recorded to this account but to the following sub-accounts.)

**610 GENERAL SUPPLIES**

Expenditures for all supplies (other than those listed below) acquired for the operation of the district, including freight and cartage. Consumable teaching and office items such as paper, pencils, forms, postage, blank diskettes, blank CD-ROMs, blank videotapes, and other supplies of relatively low unit costs, necessary for instruction and / or administration should be included in this category. Also include here the cost of food utilized within a culinary educational program. (A more specific classification is achieved by identifying the function chargeable.)

**618 Administrative Software, Licensing Fees And Supplies**

This category includes the purchase or licensing of software to support the operating system, as well as, application software, whether over the Internet, on CD-ROM or diskette. Software expenditures include the purchase price as well as licensing fees, annual upgrades / maintenance fees for proprietary software and related software support costs required to run operating systems, language processors, database management, communication handlers, and other specialized software. Do not include the cost of "instructional" software here. Instructional software and related licensing fees should be recorded to object 650.

Note: Do not record software / licensing fees incurred for purchases with useful lives that extend beyond a single reporting period. Such purchases should be recorded to the appropriate 700 object code.

**620 ENERGY**

Expenditures for energy consumed by the district.

**622 Electricity**

Expenditures for electric utility service (used for heating and air conditioning purposes) from a private or public utility company. (Expenditures for electricity used for purposes other than heating and air conditioning are recorded in utility account 422.)

**626 Gasoline**

Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. Purchases from contracted carriers should be charged to object code 513.

**630 FOOD - Cafeteria**

Expenditures for food used in the school Food Service Program and other programs that allow food expenditures. Food utilized within a culinary educational program should be recorded to object 610.

**631 Food**

Expenditures for food and related costs such as storage and transportation for student meals.

**632 Milk**

Expenditures for milk purchased including related costs such as storage and transportation.

**633 Donated Commodities**  
The market value of all commodities donated to the Food Service Program.

**634 Snacks**  
Expenditures for food purchased for student snacks, not including milk.

**635 Meals / Refreshments**  
Expenditures for non-instructional food / refreshments purchased for in-service, motivational or award meetings, or snacks during testing such as PSSA's.

**640 BOOKS AND PERIODICALS**

Expenditures for books, textbooks and periodicals prescribed and available for general use, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks, which are purchased for resale or rental. Also recorded here are costs of binding or other repairs to school library books. (A more specific classification is achieved by identifying the function chargeable.) School library books should be capitalized if their useful life exceeds one year, and their cost exceeds your school's capitalization policy.

**650 SUPPLIES & FEES – TECHNOLOGY RELATED**

Technology related supplies include supplies that are typically used in conjunction with technology related hardware or software, such as CDs, flash drives, parallel cables, and monitor stands. Include expenditures associated with educational software; such as books and periodicals on videotapes, CD-ROMS, and audio CD's. Include all on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect, to this object code. Also, record all software licensing fees and related costs incurred to acquire the materials in this category. Note: Do not record software / licensing fees incurred for purchases with useful lives that extend beyond a single reporting period. Such purchases should be recorded to the appropriate 700 object code.

**700 PROPERTY**

Expenditures for the acquisition of fixed / capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment. (Charges are not recorded to this account but to the following sub-accounts.)

**710 LAND AND IMPROVEMENTS**

Expenditures for the purchase of land, land improvements and related professional services. Purchases of air rights, mineral rights and the like are recorded here. Expenditures for the improvement of sites and adjacent ways after acquisition consisting of work such as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains, installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work are recorded here. Also, recorded in this account are special assessments against the district for capital improvements such as streets, curbs, drains and water systems.

**720 BUILDINGS**

Expenditures for acquiring existing buildings. This object code is used with the original entry required when recording a capital lease purchase of an existing building for the expenditure reflecting the present value of the minimum lease payments. Subsequent principal and interest payments on the capital lease are recorded in the appropriate 900 and 830 object codes. Note: Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilation systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the LEA's own staff are charged to objects 100, 200, 610 and 750, as appropriate. Object 720 is used with governmental funds and expenditure function 4500 only. Object 450 expenditures should also be capitalized if they meet the LEA's capitalization threshold policy.

**750 EQUIPMENT – ORIGINAL AND ADDITIONAL**

Expenditures for original and additional equipment. Original and additional equipment acquisitions built into site or building are used only with the 4000 function. Other equipment acquisitions are coded according to the appropriate function. (Do not record to this object.)

**751 New Equipment Under 5K – Original and Additional**

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal period but does not meet your School's Board-approved capitalization policy.

**752 New Equipment Over 5K – Original and Additional**

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal reporting period.

**757 New Technology And Related Hardware / Software Purchases Under 5K**

This category includes expenditures associated with the original purchase of electronic information systems equipment and software with useful lives that extend beyond the current reporting period and that have an original cost that does not meet or exceed the district's established capitalization policy. This equipment is frequently portable, although some items like televisions may be semi-permanently fastened to ceiling mounts. The equipment is NOT built into the building. For example, an intercom speaker is often built into the wall and is "infrastructure." An external audio or computer speaker is end-user equipment, a server is "infrastructure," and a classroom computer is end-user equipment. Specific examples of end-user equipment include computers and peripherals (that is, computers, printers and scanners); data storage and backup systems; audio / video equipment (such as, television, VCR, DVD player, CD player, tape recorder, external speakers, camcorder and video camera); projection systems (that is, overhead projectors, video / data projectors and CD panels); personal data devices (such as, palm pilots and pagers; and telephone equipment (such as, telephones, fax machines and cordless telephones).

**758 New Technology And Related Hardware / Software Purchases Over 5K**

Record to this object items described in Account #757, above, that have a useful life extending beyond the current fiscal period and meeting the district Board-approved capitalization policy.

**760 EQUIPMENT – REPLACEMENT**

Expenditures for replacement equipment. Replacement acquisitions for equipment built into site or building are used only with the 4000 function. Other replacement equipment acquisitions are coded according to the appropriate function. (Do not record to this object category.)

**761 Replacement Equipment Under 5K**

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal period but does not meet your School's Board-approved capitalization policy.

**762 Replacement Equipment Over 5K**

Record to this object code equipment expenditures that have a useful life that extends beyond the current fiscal reporting period.

**767 Replacement Technology Equipment and Related Hardware and Long-Term Software Purchases and Upgrades / Replacements – Under 5K**

This category includes expenditures associated with the replacement or upgrade of electronic information systems equipment or software used by students, teachers and the remaining district staff. See object code 757 for further explanation and examples of the type of expenditures.

**768 "Replacement Technology and Related Hardware and Long-Term Software Purchases and Upgrades / Replacements – Over 5K**

Record to this object items described in Account #767, above, that have a useful life extending beyond the current fiscal period and meeting the district's Board-approved capitalization policy.

## **800 OTHER OBJECTS**

Amounts paid for expenditures not otherwise classified in objects 100 through 700. (Charges are not recorded to this account but to the following sub-accounts.)

### **810 DUES AND FEES**

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered (e.g. bank fees and purchasing agent fees). Do not record conference fees to this account.

### **830 INTEREST**

Expenditures for interest on notes, bonds and lease-purchase agreements. (Charges may be recorded to the following sub-account)

#### **832 Interest – Serial Bonds**

Expenditures for interest on bonds as it becomes due.

### **840 CONTINGENCY**

This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object.

### **880 REFUNDS OF PRIOR YEARS' RECEIPTS**

Expenditures of the General Fund for refunds of taxes, tuition, transportation charges, or any other refunds of money received prior to the current fiscal year that now constitutes debt or is an adjudged liability and must be repaid. See Accounting Bulletin #99-1 for more information on recording refunds.

### **890 MISCELLANEOUS EXPENDITURES**

Expenditures for goods or services not properly classified elsewhere in the 800 series of accounts.

## **900 OTHER USES OF FUNDS**

This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement #14). Charges are not recorded to this account but to the following sub-accounts.

### **910 REDEMPTION OF PRINCIPAL**

Outlays from current funds to retire principal of debt service, serial bonds, long term loans and lease-purchase agreements.

### **930 FUND TRANSFERS**

Includes all interfund and intrafund transfers of money. All intrafund transfers must be eliminated for external financial reporting purposes.

#### **932 Capital Reserve Fund Transfers Applicable to Act 145 of 1943 (Section 1431)**

Transfers of money from the General Fund to a Capital Reserve Fund (Fund 32) established under the provisions of Act 145 of 1943 (Purdons 53 § 1431) referred to as Section 1431 of the Municipal Code. Transfers under Section 1431 are made from resources that have been accumulated under the general tax levy, and are subject to legal restrictions. This code is to be used with function 5230 only.

#### **939 Other Fund Transfers**

Transfers of money from one fund to another other than transfers to a capital reserve fund or athletic fund. (Include all operating transfers. Do not include residual equity transfers.)

## **Funding Source**

### **100-190 LOCAL PROJECTS**

Expenditures that require specialized reporting and are funded from local sources. One example might be a project funded by the local service club to provide intramural activities for students in the community.

**101 Local Grants**

Expenditures that are funded through local grant monies.

**111 Special Local Grants**

Expenditures for a specific education purposes that are funded through local grant monies.

**120 Highmark Health Grants**

Expenditures that are funded through Highmark Health local grant monies.

**130 Market Day**

Expenditures that are funded through Market Day profit monies

### **200-390 STATE PROJECTS**

Expenditures that require specialized reporting for categorically funded state programs. Accounts may be set up within this state project classification for state matching moneys for Federal grants.

**212 PA Accountability Grants**

Expenditures allowed by PA Accountability Block Grant restrictions.

**360 SAFE SCHOOLS**

Expenditures incurred for safe school programs.

### **400-800 FEDERAL PROJECTS**

Expenditures that require specialized reporting to the Federal Government directly or through the State (e.g. ESEA Title I, IDEA).

**400 NO CHILD LEFT BEHIND (ESEA) ALL TITLES**

To accumulate costs incurred by the LEA in educating children in accordance with the Individuals With Disabilities Education Act.

**412 Part B** – Includes Reading First, Even Start

**421 Part A** – Includes Improving Teacher Quality,

**500 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

To accumulate costs incurred by the LEA in educating children in accordance with the Individuals With Disabilities Education Act.

**520 REGULAR IDEA, PART B (include Section 611 revenue)**

Expenditures of Federal financial assistance to LEAs to initiate expand or improve educational programs for preschool and school age children with disabilities. Use with revenue code 8512 or 6832.

### **800-900 OTHER FEDERAL PROJECTS**

To accumulate costs associated with Federal financial assistance to LEAs not classified elsewhere in the 400 through 700 series of Funding Source account codes. This series was expanded to allow for additional funding sources within the Other Federal Projects category.

**890 MEDICAL ASSISTANCE REIMBURSEMENTS**

Expenditures incurred to provide service to special education students as provided through medical assistance reimbursements. Expenditures utilizing these sources of funding should be reported as federal expenditures on the Annual Financial Report. (Record costs to the following funding sources)

**891 Regular Medical Assistance – Access (include transportation to this code)**

## **LEVEL**

This dimension permits expenditures to be segregated by instructional level.

- 00 DISTRICT-WIDE**  
Expenditures applicable to the entire district and not clearly assignable to a specific instructional level.
- 10 ELEMENTARY**  
Expenditures of a school organization composed of the grades pre-kindergarten through grade six (6).
- 30 SECONDARY**  
Expenditures of a school organization composed of the grades seven (7) through twelve (12).

## **Building Level**

- 00 NON-INSTRUCTIONAL BUILDINGS**  
Expenditures of the district identified to non-instructional buildings such as administration buildings, bus garage, etc.
  - 00 District
  - 01 Administrative
  - 02 Maintenance Building
- 20 ELEMENTARY SCHOOL BUILDINGS**  
Expenditures of the district identified to elementary school buildings.
  - 21 Buffalo Elementary
  - 22 South Buffalo Elementary
  - 24 Kelly Building
- 50 MIDDLE AND JUNIOR HIGH SCHOOL BUILDINGS**  
Expenditures of the district identified to middle or junior high school buildings.
  - 51 Middle School
- 80 SENIOR HIGH SCHOOL BUILDINGS**  
Expenditures of the district identified to senior high school buildings
  - 81 Senior High School

## **Subject**

### **00 GENERAL EDUCATION**

This category accumulates costs associated with instructional programs, which take place in self-contained classrooms. Learning experiences are concerned with the knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all students in terms of the broad educational outcomes which should be achieved by all students to the limits of their capacities during the elementary and secondary grade levels.

### **01 Art**

This category accumulates costs associated with instructional programs that generally describe art, including its development and practice. This includes the organized body of subject matter or related courses involving primarily visual, tactile and kinesthetic expression. Included in art instruction are the two-dimensional forms such as drawing, painting, or printmaking; the three-dimensional forms such as sculpture or pottery; dynamic media design; other spatial concepts such as architecture and design for the performing arts; and the history and theory of art. Emphasis is placed upon the esthetic and creative factors of visual forms

### **02 BUSINESS EDUCATION**

Includes the body of related subject matter, or related courses, and planned learning experiences which are designed to develop in students the attitudes, knowledge, skills and understanding concerned with business principles and practices having applications for personal use and / or activities in the business world. Business also includes a wide variety of aspects of general education.

### **03 DRIVER AND SAFETY EDUCATION**

The subject matter and related activities in safety and driver education are organized for carrying on learning experiences concerned with developing in the learner the ability to respond appropriately and efficiently in the operation of a motor vehicle and as a pedestrian in traffic. Subject matter and activities in safety education are primarily concerned with enhancing personal characteristics and values involved in preventing accidents and saving lives.

### **04 ENGLISH / LANGUAGE ARTS**

This category accumulates costs associated with instructional programs designed to teach students how to read the English language and dialect, comprehend written materials, understand the proper use of the English language in communications and developing effective reading, writing, speaking and listening skills to meet the academic standards. Program are comprised of carrying on learning experiences concerned with developing (1) an understanding of the language system; (2) proficiency and control in the use of the English language; (3) appreciation of a variety of literary forms; (4) understanding and appreciation of various aspects of past and present cultures as expressed in literature; and (5) interests which will motivate lifelong learning

### **05 FOREIGN LANGUAGE**

Includes the body of subject matter in this area that is comprised of a variety of foreign languages, including English as a foreign language. Classified under this heading are the various classical and modern foreign languages.

### **06 HEALTH, SAFETY**

Includes the body of related subject matter and activities in health and safety in daily living, physical education and recreation which are organized for carrying on learning experiences concerned with developing (1) knowledge, attitudes, appreciation and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills and attitudes and habits of conduct of individuals and groups. Instruction should include concepts and skills that affect personal, family and community health and safety, nutrition, fitness and safety in physical activity and drug prevention.

### **07 HOME ECONOMICS-FAMILY AND CONSUMER SCIENCE**

Comprises the group of related courses or units of instruction organized for purposes of enabling students to acquire knowledge and develop understanding, attitudes and skills relevant to (a) personal, home and family life, and (b) occupational preparation using the knowledge and skills of home economics. The subject matter of home economics includes, in addition to that, which is unique to the area, concepts drawn from the natural and social sciences and the humanities



- 09 INDUSTRIAL TECH-WOODSHOP/METAL SHOP - TRADES AND INDUSTRIAL OCCUPATIONS**  
Comprises the branch of vocational education, which is concerned with preparing persons for initial employment, or for upgrading or retraining workers in a wide range of trade and industrial occupations. Such occupations are skilled or semiskilled and are concerned with layout designing, producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity. Instruction is provided (1) in basic manipulative skills, safety judgment, and related occupational information in mathematics, drafting and science required to perform successfully in the occupation, and (2) through a combination of shop or laboratory experiences simulating those found in industry and classroom learning. Included is instruction for apprentices in apprenticeable occupations or for journeymen.
- 12 Library And Information Systems**  
An instructional program designed to teach students how to select and refine a topic for research, locate information using the appropriate sources and strategies, and organize, summarize and present the main ideas of research.
- 13 MATHEMATICS**  
Comprises the body of related subject matter, or the body of related courses, organized for carrying on learning experiences concerned with the science of relations existing between quantities (magnitude) and operations and the science of methods used for deducing from other quantities, known or supposed, the quantities sought. Instruction should enhance problem-solving and computation skills.
- 14 Music-Chorus**  
**15 Music-Band**  
This category accumulates costs associated with instructional programs that generally describe the study and appreciation of music and music performance. This includes the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance and enjoyment of music. Introduction will include knowledge from historical and cultural contexts and critical review of works in music.
- 16 PHYSICAL EDUCATION**  
Includes the body of related subject matter and activities in health and safety in daily living, physical education and recreation which are organized for carrying on learning experiences concerned with developing (1) knowledge, attitudes, appreciation and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills and attitudes and habits of conduct of individuals and groups. Instruction should include concepts and skills that affect personal, family and community health and safety, nutrition, fitness and safety in physical activity and drug prevention.
- 18 SCIENCE, ENVIRONMENTAL STUDIES AND ECOLOGY**  
Includes the body of related subject matter or related courses, organized for carrying on learning experiences concerned with knowledge of the physical, biological and earth sciences; and of the processes of discovering and validating this knowledge. This category includes life sciences, earth sciences, chemical sciences, physical sciences and agricultural sciences.
- 19 SOCIAL STUDIES**  
Comprised of interrelated subject matter organized to impart knowledge, develop skills, and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography and philosophy.
- 24 COMPUTER SCIENCE - TECHNICAL EDUCATION**  
Includes the body of related subject matter, or related courses, organized for the development of understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, cultural, (manufacturing, construction, transportation), (agricultural, bio-technology), and (graphic design, television and computer applications) technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes that provide opportunities for creativity and problem solving. The program of instruction normally includes the study of the underlying sciences and supporting mathematics inherent in a technology, as well as methods, skills, materials, and processes commonly used and services performed in the technology. A planned sequence of study and extensive knowledge in a field of specialization is required in technical education, including competency in the basic communication skills and related general education.

