



# **Chart of Accounts**

for

## **PA Local Educational Agencies**

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Maintained by  
**PA Office of the Budget**  
**Office of Comptroller Operations**  
**Central Agencies & School Finance Unit**

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## **1100 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. (Record expenditures to the following sub-accounts.)

### **1110 \* REGULAR PROGRAMS**

Use this account to record all regular education costs other than those reported in functions 1140 and 1190.

### **1140 \* EARLY INTERVENING SERVICES**

Use this account to record federally funded Individuals with Disabilities Improvement Act (IDEA-B) Pass through Funds expenditures incurred to develop and implement coordinated early intervening services (EIS) for students in kindergarten through 12<sup>th</sup> grade. These students have not been identified as needing special education or related services but need additional academic and behavioral support to succeed in a general education environment. Some examples of EIS Activities include scientifically based academic instruction and behavioral interventions for students; education, and behavioral evaluations, services and supports, including scientifically based literacy instruction; and professional development for teachers and other school staff to enable them to deliver scientifically based academic instruction and behavioral interventions.

### **1190 FEDERALLY FUNDED REGULAR PROGRAMS (use is optional)**

This service area includes the expenditures for regular instruction that are supported by federal revenue other than early intervening services. Recording to this function is optional. This function is provided as a means for schools to capture all federal expenditures for regular instruction within a separate sub-function if desired.

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

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

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

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is primarily on the needs of the students for independent living.

#### **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.

- 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 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 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 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.
- 1231 **Emotional Support – Public**  
Record to this area of responsibility the expenditures incurred to provide emotional support classes in a public school program.
- 1232 **Emotional Support – PRRI**  
Record to this area of responsibility the expenditures incurred for emotional support classes provided by a private residential rehabilitative institution.
- 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 for exceptional students identified as mentally gifted. **Use of this code is required to track all expenditures related to gifted education in order to include the costs accurately in State reporting.**

## **1260 \* PHYSICAL SUPPORT**

This service area includes expenditures incurred for classes operated for exceptional students where the special education program meets the needs of a physically disabled student.

## **1270 \* MULTI-HANDICAPPED SUPPORT**

This service area includes expenditures incurred to operate classes for exceptional students who are multi-handicapped.

## **1280 \* EARLY INTERVENTION SUPPORT**

This service area includes the instructional expenditures incurred to operate classes for students qualifying for early intervention services, e.g., Developmental Delay.

### **1281 Developmental Delay Support**

Record to this area of responsibility the instructional expenditures incurred to provide classes for exceptional students identified as developmentally delayed.

## **1290 \* SPECIAL PROGRAMS - 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, IU special class and IU Institutionalized Children deductions or expenditures approved by the Pennsylvania Department of Education through the formal budgetary approval process.

- Diagnostic Services should be coded to 2100 and/or 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 and control 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. Include in the 1300 subfunctions any amount paid by an LEA to another LEA for vocational education including tuition, capital outlay, and authority rental payments.

### **1310 AGRICULTURAL EDUCATION**

That form of vocational education designed for agricultural, off-farm agribusiness, renewable natural resources and environmental occupations including the development of leadership, knowledge and skills in each area, as reported under CATS.

### **1320 MARKETING AND DISTRIBUTIVE EDUCATION**

That form of vocational education designed to prepare individuals to enter or advance in a marketing or distributive occupation requiring competency in one or more of the functions of marketing / distribution or knowledge of products and services, as reported under CATS.

### **1330 HEALTH OCCUPATIONS EDUCATION**

That form of vocational education comprising subject matter and planned clinical and or customized experience for preparing individuals to provide care and health services in support of the health professions within the health industry, as reported under CATS.

### **1340 HOME ECONOMICS EDUCATION**

That form of vocational education that focuses on preparing students for the role of homemaker or wage earner. Include occupational programs designed to prepare students for employment in occupations that use the knowledge, skills, and attitudes in the subject matter areas of home economics. Also include programs that designed to help individuals and families improve the home environment and the quality of family life, as reported under CATS.

#### **1341 Consumer and Homemaking Education**

That form of vocational education, which prepares students for the role of homemaker and helps individuals and families improve the home environment and the quality of family life, as reported under CATS.

#### **1342 Occupational Home Economics Education**

That form of vocational education designed as an occupational program to prepare students for employment in occupations that use the knowledge, skills, and attitudes in the subject matter areas of home economics, as reported under CATS.

### **1350 INDUSTRIAL ARTS EDUCATION**

Those education programs which pertain to the body of related subject matter, or related courses, organized for the development of understanding about all aspects of industry and technology, including learning experiences involving activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes, as reported under CATS. These programs also assist individuals in the making of informed and meaningful occupational choices to prepare them for entry into advanced trade and industrial or technical education programs.

### **1360 BUSINESS EDUCATION**

That form of vocational education designed to prepare an individual to enter or advance in an occupational field wherein success is largely dependent upon skills, knowledge, attitudes, work habits, and leadership development necessary to demonstrate competency in accounting, clerical, data processing or secretarial occupations and similar business pursuits, as reported under CATS.

### **1370 TECHNICAL EDUCATION**

A vocational education program designed to prepare an individual to enter or advance in an occupational field requiring use of technical skills or laboratory techniques the practice of which involves application of scientific principles, supporting mathematics, management principles, and technical information, as reported under CATS.

### **1380 TRADE AND INDUSTRIAL EDUCATION**

That form of vocational education designed to develop manipulative skills and leadership abilities, acquire technical knowledge, and related occupational information to prepare an individual for initial employment, upgrading or retraining out-of-school youth and adult workers in trade, technical, and industrial occupations, as reported under CATS.

### 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 any amount paid by an LEA to another LEA for vocational education including tuition, capital outlay, and authority rental payments.

### 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 provision of Sections 1519 and 1519.1 of the Public School Code.

#### 1420 \* SUMMER SCHOOL

Instructional education provided during the summer months between the end of one regular school term and the beginning of the next regular school term.

#### 1430 \* HOMEBOUND INSTRUCTION

Instructional education provided to homebound students in accordance with Section 2510.1 of 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 Pennsylvania Department of Education 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 the 1200 function. (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 Pennsylvania Department of Education approved alternative education programs here.

#### 1442 \* Alternative Education Programs

This account should be used to record expenditures incurred to educate children in Pennsylvania Department of Education 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.

### 1450 \* INSTRUCTIONAL PROGRAMS OUTSIDE THE ESTABLISHED SCHOOL DAY

This account should be used to record expenditures for providing regular instruction for before and after school programs. Record tutoring programs if provided outside the

normal school hours to this function. Tutoring during the regular school day should be recorded in the appropriate function.

#### 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. **School district sponsorship of community colleges**, adult basic education programs, Federal adult education programs, including educational and administrative costs are included in this category. (Record expenditures to the following sub-accounts.)

#### 1610 ADULT VOCATIONAL EDUCATION

A part-time or full-time program of instruction designed for youth and adults who have left or completed high school and desire to pursue a vocational education curriculum or course in preparation for entrance into the labor market or who desire to acquire new or updated skills. Include here administrative costs for this program.

#### 1690 OTHER ADULT EDUCATION PROGRAMS

Other adult education programs not designated under the account 1610, e.g. General Equivalency Diploma (GED), Adult Basic Education, and Standard Evening High School Programs. (Record expenditures to the following sub-accounts.)

##### 1691 Instructional Services

Include those activities directly involved with the teaching of adult education programs. Include the expenditures for adult education teachers.

##### 1692 Tutor Training

Includes those activities directly involved with the training of volunteer tutor trainers, e.g., instructors, clerical services such as setting up tutor training sessions, books, and other instructional materials used by tutor trainers and tutors in training, equipment and facility rental necessary to conduct tutor training, and ongoing evaluation of tutors.

##### 1693 Community College Sponsorship

Include sponsoring district payments to community colleges.

## 1699 Other Adult Programs

All other costs not captured elsewhere in the 1690 series including administrative costs.

## 1700 \* HIGHER EDUCATION PROGRAMS FOR SECONDARY STUDENTS

Instructional programs ***for secondary education students*** attending an institution of higher education that offers college instruction. If the LEA 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. Higher education programs for adults including community college sponsorship for adults should be coded to function 1600.**

## 1800 PRE-KINDERGARTEN

Activities designed to provide Pre-K 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. **Contact the Department of Education regarding specific programs to be included in this function. Early Intervention costs should be coded to Function 1280.**

### 1801\* Instruction

Include in this function costs for salaries and benefits for regular staff, substitute teachers, and teaching support staff as well as tuition and contracted service payments for Pre-K instruction. Include the cost of Pre-K field trips to this function.

### 1802\* Pre-K Administrative Support

Include in this function costs for admin salaries/benefits, admin equipment, admin travel, contracted admin services.

### 1803\* Pre-K Operations and Maintenance

Include in this function the costs for repairs and maintenance, space related costs, utilities, one-time startup costs.

### 1804\* Pre-K Student Transportation

Include in this function the costs for transporting Pre-K students. Include the costs of bus drivers here.

### 1805\* Pre-K Food Services

Include the costs of meals, snacks, and cafeteria staff to this function.

### 1806\* Pre-K Professional Development

Include the costs of professional development and PD related travel to this function.

### 1807\* Pre-K Pass Through Funds

Include all Pre-K pass thru payments. To be used only with object 899. Payments to Pre-K partners for goods/services should be coded to the appropriate 180X code above.



## **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 of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of an LEA. (Record expenditures to the following sub-accounts.)

### **2110 SUPERVISION OF STUDENT SERVICES**

Activities associated with directing, managing, and supervising student services. (Record expenditures to the following sub-accounts.)

#### **2111 \* Supervision of Student Services – Head of Component**

Activities associated with the director or head of Student Services, as well as, any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

#### **2119 \* Supervision of Student Services – All Other Supervision**

Other activities associated with directing, managing, and supervising student services.

### **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.

#### **2121 Supervision of Guidance Services**

Activities associated with directing, managing, and supervising guidance services.

#### **2122 Counseling Services**

Activities involving counselors, students, parents, and other staff members, all for the purpose of assisting the student to understand their educational, personal, and occupational strengths, and limitations; relate his / her abilities, emotions, and aptitude to educational and career opportunities, utilize his / her abilities in formulating realistic plans; and achieve satisfying personal and social development.

#### **2123 Appraisal Services**

Activities aiding in assessing student characteristics, which are used in administration, instruction, and guidance; which assist the student in assessing his / her purpose and progress in career development and personality development. Test records and materials used for student appraisal are usually included in each student's cumulative record.

**2124 Information Services**

Activities organized for the dissemination of educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information is provided directly to students through activities such as group or individual guidance, or indirectly to students through staff members or parents.

**2125 Record Maintenance Services**

Activities organized for the compilation, maintenance, and interpretation of cumulative records of individual students, including systematic consideration of factors such as the following: home and family background, physical and medical status, standardized test results, personal and social development, and school performance.

**2126 Placement Services**

Activities organized to help place students in appropriate educational situations while they are in school, in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school. These activities also help facilitate the student's transition from one educational experience to another. This may include, for example, admissions counseling, referral services, assistance with records, follow-up communications with employers, and AP exam costs (AP exam costs should be recorded to object 890).

**2129 Other Guidance Services**

Guidance services not classified elsewhere in the 2120 series of functions.

**2130 \* ATTENDANCE SERVICES**

Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

**2140 \* PSYCHOLOGICAL SERVICES**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, behavioral evaluation, and planning and managing a program of psychological services including psychological counseling for students, staff, and parents. (Expenditures may be charged to the following sub-accounts.)

**2141 Supervision of Psychological Services**

Directing, managing, and supervising the activities associated with psychological services.

**2142 Psychological Testing Services**

Activities concerned with administering psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests, and personality and their interpretation for students, school personnel, and parents.

**2143 Psychological Counseling Services**

Activities that take place between a school psychologist or other mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

**2144 Psychotherapy Services**

Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

**2149 Other Psychological Services**

Other activities associated with psychological services not classified elsewhere in the 2140 series of functions.

**2150 \* SPEECH PATHOLOGY AND AUDIOLOGY SERVICES**

Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing, and language.

**2151 Supervision of Speech Pathology and Audiology Services**

Activities associated with directing, managing and supervising speech pathology and audiology services.

**2152 Speech Pathology Services**

Activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provisions of required speech habilitation services and counseling and guidance of children, parents and teachers as appropriate.

**2153 Audiology Services**

Activities organized for the identification of children with hearing loss: determination of the range, nature and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip reading), and speech conversation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents, and teachers as appropriate.

**2159 Other Speech Pathology and Audiology Services**

Other activities associated with speech pathology and audiology services not classified elsewhere in the 2150 series of functions.

**2160 \* SOCIAL WORK SERVICES**

Activities such as investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his / her problems insofar as the resources of the family, school and community can be brought to bear effectively upon the problem. For example, certain aspects of an Instructional Support Team (IST).

**2170 \* STUDENT ACCOUNTING SERVICES**

Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include PIMS Coordinator costs within this function.

## 2190 \* OTHER STUDENT SERVICES

Other activities associated with student services not classified elsewhere in the 2100 series of functions.

## 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.)** (Record expenditures to the following sub-accounts.)

## 2210 SUPERVISION OF EDUCATIONAL MEDIA SERVICES

Activities concerned with directing, managing, and supervising educational media services. (Record expenditures to the following sub-accounts.)

### 2211\* Supervision of Educational Media Services – Head of Component

Activities associated with the director or head of Educational Media Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

### 2219\* Supervision of Educational Media Services – All Other Supervision

Other activities associated with directing, managing, and supervising educational media services.

## 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. These instructional costs should be recorded to the appropriate service area account in the 1000 – Instruction functional area.

## 2250 \* SCHOOL LIBRARY SERVICES

Activities such as selecting, acquiring, 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 LEAs 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

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

Costs associated with the professional development and training of the certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted substitute fees. Work Study Sabbatical leave expenditures may also be recorded to this service area.

Note: The certified staff's salaries and benefits would continue to be recorded to the appropriate instructional 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

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

Costs associated with the professional development and training of the non-certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

Note: The non-certified staff's salaries and benefits would continue to be recorded to the appropriate instructional 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

## 2280 \* NONPUBLIC SUPPORT SERVICES

Activities associated with assisting, supporting, advising, and directing the nonpublic school staff with, or on the content and process of providing learning tools and experiences for nonpublic students.

## 2290 \* OTHER INSTRUCTIONAL STAFF SERVICES

Supporting services to the instructional staff not properly classified elsewhere in the 2200 series of functions. **Include recess and lunch monitor, and volunteer clearance expenditures here.**

## 2300 SUPPORT SERVICES – ADMINISTRATION

Activities concerned with establishing and administering policy in connection with operating the LEA. (Record expenditures 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, claims, judgements and penalties using object 820.**

### 2320 \* BOARD TREASURER SERVICES

Those activities required to perform the duties of Treasurer of the Board of Education.

### 2330 \* TAX ASSESSMENT AND COLLECTION SERVICES

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

### 2340 \* STAFF RELATIONS AND NEGOTIATIONS SERVICES

Those activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

### 2350 \* LEGAL AND ACCOUNTING SERVICES

Legal and accounting services provided to the LEA 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, chief administrative officer, and such assistants as deputy, associate and assistant superintendents, and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the Chief Executive/Administrative Officer. Activities of the Office of the Deputy Superintendents 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 the operation of a particular school. It includes the activities performed by the principal, assistant 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 LEA. 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 utilizing object 810, arbitrage rebates, and graduation expenditures.**

Note: Beginning with the 2014-15 FY and pursuant to GASB 65, Bond Issuance Costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred.

## 2400 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 (Record expenditures to the following sub-accounts). **(Expenditures for nonpublic health services must be recorded to sub-account 2450.)**

### 2410 SUPERVISION OF HEALTH SERVICES

Activities associated with directing and managing health services. (Record expenditures to the following sub-accounts.)

#### 2411\* Supervision of Health Services – Head of Component

Activities associated with the director or head of Health Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

#### 2419 \* Supervision of Health Services – All Other Supervision

Other activities associated with directing, managing, and supervising educational health services.

### 2420 \* MEDICAL SERVICES

Activities concerned with the physical and mental health of students, such as: health appraisals, screenings for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; occupational therapists; physical therapists; and communications with parents and/or medical officials.

### 2430 \* DENTAL SERVICES

Activities associated with dental screening, dental care, and orthodontic activities.

### 2440 \* NURSING SERVICES

Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

### 2450 \* NONPUBLIC HEALTH SERVICES

Activities associated with health services, which are directly applied to nonpublic school pupils.

### 2490 \* OTHER HEALTH SERVICES

Health services not classified elsewhere in the 2400 series of functions. **Include here costs associated with automated external defibrillators (AED).**

## 2500 SUPPORT SERVICES – BUSINESS

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. (Record expenditures to the following sub-accounts)

### 2510 FISCAL SERVICES

Those activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving, and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. (Record expenditures to the following sub-accounts.)

**2511 \* Supervision of Fiscal Services – Head of Component**

Activities associated with the director or head of Fiscal Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2512 \* Budgeting Services**

Activities concerned with supervising budget planning, formulation, control, and analysis.

**2513 \* Receiving and Disbursing Funds Services**

Those activities concerned with taking in money and paying it out. It includes the current audit of receipts, the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA, and the management of school funds.

**2514 \* Payroll Services**

Those activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as Federal Income Tax withholding, retirement, and social security.

**2515 \* Financial Accounting Services**

Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.

**2516 \* Internal Auditing Services**

Those activities concerned with verifying the account records, which include evaluating the adequacy of the internal control system, verifying, and safeguarding assets, reviewing the reliability of the accounting and reporting systems and ascertaining compliance with established policies and procedures.

**2517 \* Property Accounting Services**

Those activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.

**2519 \* Other Fiscal Services**

Fiscal services not classified elsewhere in the 2510 series of functions. Include here interest payments and fees associated with short term borrowing, and costs for letters of credit. Note: Short term borrowing - principal payments are not recorded as expenditures, but should be coded as a reduction of the initial liability.

**2520 \* PURCHASING SERVICES**

The activities of purchasing supplies, furniture, equipment, and materials used in school and school system operations.

**2530 \* WAREHOUSING AND DISTRIBUTING SERVICES**

The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. It includes the pickup and transporting of cash from school facilities to the central administration office, or bank, for control and / or deposit.



## **2540 \* PRINTING, PUBLISHING AND DUPLICATING SERVICES**

The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. It also includes centralized services for duplicating school materials and instruments such as bulletins, newsletters, and notices.

## **2590 \* OTHER SUPPORT SERVICES – BUSINESS**

Other support services to business not classified elsewhere in the 2500 series of functions. **Include here costs associated with actuarial studies within object 300.**

## **2600 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.)

## **2610 SUPERVISION OF OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities of directing, managing, and supervising the operation and maintenance of school plant facilities. (Record expenditures to the following sub-accounts.)

### **2611\* Supervision of Operation and Maintenance of Plant Services – Head of Component**

Activities associated with the director or head of Operation and Plant Maintenance Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

### **2619 \* Supervision of Operation and Maintenance of Plant Services – All Other Supervision**

Other activities associated with directing, managing, and supervising the operation and maintenance of school plant facilities.

## **2620 \* OPERATION OF BUILDINGS SERVICES**

Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and Replacement of facilities and equipment. Also, included are costs of building rental and property insurance.

## **2630 \* CARE AND UPKEEP OF GROUNDS SERVICES**

The activities of maintaining land and its improvements other than buildings. It includes snow removal, landscaping, grounds, and roadway maintenance.

## **2640 \* CARE AND UPKEEP OF EQUIPMENT SERVICES**

The activities of maintaining, in good condition, equipment owned or used by the LEA. It includes such activities as servicing and repairing furniture, machines, and movable equipment.

## 2650 \* VEHICLE OPERATION AND MAINTENANCE SERVICES (OTHER THAN STUDENT TRANSPORTATION VEHICLES)

The activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventative maintenance. Expenditures for student transportation are recorded in account code 2700.

## 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. **Code School Resource Officer costs to this function.**

## 2690 \* OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES

Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series of functions.

## 2700 STUDENT TRANSPORTATION SERVICES

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 or student activity function area.** Ensure that nonpublic transportation costs are identified and reported in sub-function 2750. (Record expenditures to the following sub-accounts)

## 2710 SUPERVISION OF STUDENT TRANSPORTATION SERVICES

Those activities pertaining to directing and managing student transportation services. (Record expenditures to the following sub-accounts.)

### 2711 \* Supervision of Student Transportation Services – Head of Component

Activities associated with the director or head of Student Transportation Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

### 2719 \* Supervision of Student Transportation Services – All Other Supervision

Other activities associated with directing, managing, and supervising Student Transportation Services.

## 2720 \* VEHICLE OPERATION SERVICES

Those activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes operating buses or other student transportation vehicles. This account includes costs related to both district and contracted carrier services.

## 2730 \* MONITORING SERVICES

Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. These activities include supervision while in transit; while being loaded and unloaded; and directing traffic at the loading stations.

## **2740 \* VEHICLE SERVICING AND MAINTENANCE SERVICES**

Those activities involved in maintaining in good condition student transportation vehicles (other than driver education vehicles, which are covered under subfunction 1410). It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

## **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. LEAs must either track the actual costs for nonpublic transportation, or determine a method of allocating a portion of the total transportation costs applicable to nonpublic transportation. The nonpublic transportation reporting is required regardless if the transportation is provided by the LEA or through a contracted carrier..

## **2790 \* OTHER STUDENT TRANSPORTATION SERVICES**

Student transportation services are not classified elsewhere in the 2700 series of functions.

## **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. (Record expenditures to the following sub-accounts)

## **2810 \* PLANNING, RESEARCH, DEVELOPMENT AND EVALUATION SERVICES**

Those activities, on a system-wide basis, associated with conducting and managing programs of planning, research development, and evaluation for a school system.

### **2811 Supervision of Planning, Research, Development and Evaluation Services**

Those activities associated with directing, managing, and supervising the planning, research, development, and evaluation.

### **2812 Development Services**

Those activities concerned with the evolving process of utilizing the products of research and considered judgment in the deliberate improvement of educational programs.

### **2813 Evaluation Services**

Those activities concerned with ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

### **2814 Planning Services**

Those activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of the organization or program. Record here also the formulation of various courses of action in terms of identification of needs and relative costs and benefits to use in deciding on courses of action to be followed in striving to achieve these goals, priorities, and objectives.

### **2815 Research Services**

Those activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

**2818 System-Wide Technology Services**

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

**2819 Other Planning, Research, Development and Evaluation Services**

Other services of this nature that cannot be classified elsewhere in the 2810 series of functions.

**2820 INFORMATION SERVICES**

Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public. (Record expenditures to the following sub-accounts)

**2821 \* Supervision of Information Services – Head of Component**

The activities associated with the director or head of Information Services. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2822 \* Internal Information Services**

Those activities concerned with writing, editing, and providing administrative information to students and staff.

**2823 \* Public Information Services**

Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media, personal contact or the Internet.

**2824 \* Management Information Services**

Those activities concerned with writing, editing, and other preparation necessary to disseminate to management (1) the information needed about the operation of the LEA and (2) information about the community, State, and nation to make logical decisions.

**2829 \* Other Information Services**

Those activities concerned with information services not classified elsewhere in the 2820 series of functions.

**2830 STAFF SERVICES**

Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting. (Record expenditures to the following sub-accounts)

**2831 \* Supervision of Staff Services – Head of Component**

Activities associated with the director or head of Staff Services (Human Resources) as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

**2832 \* Recruitment and Placement Services**

Those activities concerned with employing and assigning personnel for the LEA. **Include here substitute emergency permit fees and staff clearance fees.**

**2833 \* Staff Accounting Services**

Services rendered in connection with systematic recording and summarizing of information relating to staff members employed by the LEA.

**2834 \* Staff Development Services - Non-Instructional, Certified Staff Only**

Costs associated with the staff development and training of the non-instructional, certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

Note: The staff's salaries and benefits would continue to be recorded to the appropriate function for that staff member. However, if the staff members are paid additional compensation for attending professional development programs during untraditional time, record such incremental costs here

**2835 \* Health Services**

Those activities concerned with medical, dental, and nurse services provided for school district employees. Included are physical examinations, referrals and emergency care.

**2836 \* Staff Development Services - Non-Instructional, Non-Certified Staff Only**

Costs associated with the staff development and training of the non-instructional, non-certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

Note: The staff's salaries and benefits would continue to be recorded to the appropriate function for that staff member. However, if the staff members are paid additional compensation for attending professional development programs during untraditional time, record such incremental costs here

**2839 \* Other Staff Services**

Those staff services that cannot be classified elsewhere in the 2830 series of functions.

**2840 \* DATA PROCESSING SERVICES**

Those activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting.

**2841 Supervision of Data Processing Services**

Those activities concerned with directing, managing, and supervising data processing services.

**2842 Systems Analysis Services**

Those activities concerned with the search for and evaluation of alternatives, which are relevant to defined objectives, based on judgment, and wherever possible, on quantitative methods. Where applicable, they pertain to the development of data processing procedures or application to electronic data processing equipment.

### 2843 Programming Services

Those activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.

### 2844 Operations Services

Those activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.

### 2849 Other Data Processing Services

Those activities concerned with data processing, which cannot be classified elsewhere in the 2840 series of functions.

## 2850 \* STATE AND FEDERAL AGENCY LIAISON SERVICES

Those activities associated with acquiring, conducting, and managing programs or planning, administration, implementation, coordination, reporting, and / or evaluation of programs and projects, which are Federal or State funded. **Include costs for Grant Writers in this category.**

## 2860 \* MANAGEMENT SERVICES

Those activities designed to assist school administrators in their administrative functions in order that they might accomplish these duties quickly and efficiently. This may include specialized assistance in such areas as data processing, accounting, and dissemination and retrieval of information.

## 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. (Record expenditures to the following sub-accounts)

### 2910 \* SUPPORT SERVICES NOT LISTED ELSEWHERE IN THE 2000 SERIES

**Include IU general operating support payments, and property tax payments in this category.**

### 2990 \* PASS-THRU FUNDS

A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this service area account to record expenditures for pass-thru funds that they will pass on to a secondary recipient. Intermediate Units should also use this function to record PRRI money they receive and pass to a PRRI. This function is only used with object 899.

## 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

Those activities concerned with providing food to students and staff in a school or LEA. 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. LEAs that

charge students/staff for meals/snacks, whether utilizing school staff or a contracted service, must account for the food service activities in an Enterprise Fund (Fund #51) rather than in the General Fund. (Cash transfers to Fund #51 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 the LEA staff. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used.)

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

School sponsored activities, under the guidance and supervision of LEA 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: Class of 20xx, Chess Club, Senior Prom, and Future Farmers of America. If desired, the various activities may be broken out in the accounts from 3211 to 3249 according to the number of activities.

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

School sponsored activities under the guidance and supervision of LEA 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 community swimming pool, a recreation program for the elderly, a child-care center for working mothers, etc.

#### **3310 COMMUNITY RECREATION**

Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

#### **3320 CIVIC SERVICES**

Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

#### **3330 PUBLIC LIBRARY SERVICES**

Activities pertaining to the operation of public libraries by an LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.

#### **3340 CUSTODY AND CHILD CARE**

Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to

the instructional program, and where the attendance of the children is not included in the attendance figures of the LEA.

### **3350 WELFARE ACTIVITIES**

Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to students for work performed whether for the LEA or for an outside concern, and for clothing, food or other personal needs.

### **3390 OTHER COMMUNITY SERVICES**

Activities provided the community that cannot be classified elsewhere under the 3300 series of functions.

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

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

## **4000 FACILITIES ACQUISITION, CONSTRUCTION, AND IMPROVEMENT SERVICES**

Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions, and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

Capital expenditures relate to costs benefiting more than one fiscal year and include all costs incurred to (1) bring the asset to a state of usefulness or (2) extend the useful life of an existing asset. All incidental costs associated with a fixed asset such as: sales tax, freight, insurance on freight, transfer fees, demolition costs, grading, and installation, as well as legal, contracted service fees, and engineering fees associated with a capital expenditure should be included in the cost of the asset and recorded to the following subfunctions.

### **4100 \* SITE ACQUISITION SERVICES – ORIGINAL AND ADDITIONAL**

Record to this subfunction the costs incurred to purchase land and make initial improvements to new land acquisitions. Expenditures to be recorded here include: purchase price of the land, settlement costs, transfer fees, demolition, grading, survey, paving, sealing, lighting, and all other professional fees associated with the purchase.

### **4200 \* EXISTING SITE IMPROVEMENT SERVICES**

Record to this subfunction the costs incurred to improve existing land and land improvements. Expenditures in this subfunction include non-routine and extraordinary costs incurred to improve or maintain existing sites.

### **4300 \* ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT – ORIGINAL AND ADDITIONAL**

The activities of architects and engineers related to acquiring and improving sites and improving buildings. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of space requirements for the various learning experiences of students to be accommodated in a building. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4100 or 4500, as appropriate



#### 4400 \* ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS – IMPROVEMENTS

The activities of architects and engineers related to existing site improvement and existing building improvement services. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of the improvements services. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4200 or 4600, as appropriate.

#### 4500 \* BUILDING ACQUISITION AND CONSTRUCTION SERVICES – ORIGINAL AND ADDITIONAL

Record here the costs incurred to purchase or construct buildings, additions to buildings, and original or additional installation or extension of service systems and built-in equipment.

#### 4600 \* EXISTING BUILDING IMPROVEMENT SERVICES

Record to this subfunction the capital expenditures incurred to renovate or improve existing buildings, service systems, and other built-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to maintain or improve buildings, service systems, and other built-in equipment.

### 5000 OTHER EXPENDITURES AND FINANCING USES

This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures. (Do not record transactions here, but use the following sub-accounts.)

#### 5100 DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES

Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest. (Record expenditures to the following sub-accounts.)

##### 5110 \* DEBT SERVICE

This account is used to record and accumulate expenditures incurred to retire current year principal and interest payments on long-term debt other than refunded bond issues. **Include swap termination fees in 5110-990.**

##### 5120 \* DEBT SERVICE – REFUNDED BONDS

This account is used only in the year of the issuance to record and accumulate costs representing payments to the escrow agent for refunded bond issues from resources provided by the new bond issue.

##### 5130 \* REFUND OF PRIOR YEAR REVENUES / RECEIPTS

Record to this account the recognition of all refunds of prior year revenues and receipts. This account is also used to record refunds and deductions taken from your State subsidies to adjust for prior year audits and subsidy calculation changes. This account should be reported as an expenditure on your financial statements consistent with GASB #33. Additional information regarding the coding of refunds can be found in Accounting Bulletin # 99-1.

~~5140 SHORT TERM BORROWING INTEREST AND COSTS - DELETED~~

Account previously used to record interest and fees on short term borrowings.  
Beginning in 2015-16, these costs are to be recorded to expenditure function 2519.

5150\* BOND DISCOUNTS

This account should be used to record discounts associated with general obligation debt.  
Use only object 990 with this expenditure function.

5200 INTERFUND TRANSFERS - OUT

Included are transactions that withdraw money from one fund and place it in another without recourse. (Record expenditures to the following sub-accounts.)

**Interfund loans are not recorded here, but are handled through the balance sheet accounts 0131 – Interfund Loans Receivable and 0401 – Interfund Loans Payable in the funds affected.**

5210 \* GENERAL FUND TRANSFERS

Fund transfers to the general fund: Fund 10. To be used with object 939.

5220 \* SPECIAL REVENUE FUND TRANSFERS

Fund transfers to special revenue funds: Funds 23-29  
**Code transfers to special revenue funds 23-28 here using object 939.**  
**Code transfers to athletic fund 29 here using object 933.**

5230 \* CAPITAL PROJECTS FUND TRANSFERS

Fund transfers to capital projects funds: Funds 31, 32 & 39.  
**Code transfers to capital reserve fund 31 here using object 931.**  
**Code transfers to capital reserve fund 32 here using object 932.**

5240 \* DEBT SERVICE FUND TRANSFERS

Fund transfers to debt service funds: Fund 40. To be used with object 939.

5250 \* ENTERPRISE FUND TRANSFERS

Fund transfers to enterprise funds: Funds 51-58. To be used with object 939.

5251 Food Service Fund Transfers

Fund transfers to the food service fund: Fund 51. To be used with object 939.

5259 Other Enterprise Fund Transfers

Fund transfers to other enterprise funds: Funds 52-58. To be used with object 939.

5260 \* INTERNAL SERVICE FUND TRANSFERS

Fund transfers to internal service funds: Fund 60. To be used with object 939.  
Payments to an Internal Service Fund for goods or services provided are not recorded here, but should be coded to the applicable expenditure function/object code.

5270 \* TRUST AND AGENCY FUND TRANSFERS

Fund transfers to trust and agency funds: Funds 70 & 80 (except Fund 81). To be used with object 939. Do not include fund transfers to activity funds in this function.

## 5280 \* ACTIVITY FUND TRANSFERS

Fund transfers to activity funds: Fund 81. To be used with object 939.

## 5290\* PERMANENT FUND TRANSFERS

Fund transfers to permanent funds: Fund 90. To be used with object 939.

## 5300 TRANSFERS OUT TO COMPONENT UNITS / PRIMARY GOVERNMENTS

Record to these accounts transactions that transfer money between component units and primary governments. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement #14 before utilizing these account codes. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.** (Record expenditures to the following sub-accounts.)

## 5310 \* TRANSFERS OUT TO COMPONENT UNITS

Transfer of money to a component unit from a primary government. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement #14 before utilizing these account codes. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

## 5320 \* TRANSFERS OUT TO PRIMARY GOVERNMENTS

Transfer of money to the primary government from a component unit. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement #14 before utilizing these account codes. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

## 5400 INTRAFUND TRANSFERS OUT

Clearing Account – Transfers made from one program or activity to another within the same fund. This service area may be used with object 934 or 938 to record indirect cost or administrative charges transfers between programs / activities within the same fund. The actual expenditures that represent indirect costs are recorded in object codes 100, 200, etcetera in the appropriate expenditure function; such as, subfunction 2300 or 2500. When these actual expenditures are allocated, they are reported here in 5400 as a transfer out, NOT as expenditures to the program or activity. LEAs may also use this account to record other transfers between different program areas of their General Fund. This account is for your school's internal use throughout the year. All intrafund transactions must be eliminated as part of the year-end closing process, as these transactions are part of the same fund. With the exception of Intermediate Units, function 5400 will not be shown on your Annual Financial Report or CAFR. Intermediate Units will report intrafund transfers as part of the General Fund Program Detail reporting on the Annual Financial Report (PDE-2056). This account is used in conjunction with Other Financing Source 9800 Intrafund Transfers In. (Transfers are not recorded to this account but to the following sub-accounts.)

## 5410 GENERAL FUND INTRAFUND TRANSFERS

Transfers made from one program of the General Fund to another program of the General Fund. Intermediate Units will use object 939 for reporting on the AFR.

**5420 SPECIAL REVENUE INTRAFUND TRANSFERS**

Transfers made from one program of the Special Revenue Fund to another program of the Special Revenue Fund. PLEASE NOTE: Intermediate Units may not transfer funds between their various special education funds.

**5430 CAPITAL PROJECTS INTRAFUND TRANSFERS**

Transfers made from one program of the Capital Projects Fund to another program of the Capital Projects Fund. **NOTE: Monies may not be transferred out of a Capital Reserve Fund 31 or 32 into a Capital Projects Fund 39. This type of transfer is unallowable per the PA School Code and the Municipal Code.**

**5440 DEBT SERVICE INTRAFUND TRANSFERS**

Transfers made from one program of the Debt Service Fund to another program of the Debt Service Fund.

**5450 ENTERPRISE INTRAFUND TRANSFERS**

Transfers made from one program of the Enterprise Fund to another program of the Enterprise Fund.

**5460 INTERNAL SERVICE INTRAFUND TRANSFERS**

Transfers made from one program of the Internal Service Fund to another program of the Internal Service Fund.

**5470 TRUST AND AGENCY INTRAFUND TRANSFERS**

Transfers made from one program of the Trust and Agency Funds to another program of the Trust and Agency Funds. Activity fund intrafund transfers are recorded to function 5480.

**5480 ACTIVITY INTRAFUND TRANSFERS**

Transfers made from one program of the Activity Fund to another program of the Activity Fund.

**5500 SPECIAL AND EXTRAORDINARY ITEMS**

**5520 \* SPECIAL ITEMS – LOSSES**

Losses or use of resources due to significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Note: Special items resulting in a gain should be coded to revenue code 9920

**5530 \* EXTRAORDINARY ITEMS – LOSSES**

Losses or use of resources due to transactions or other events that are both unusual in nature and infrequent in occurrence. Note: Extraordinary items resulting in a gain should be coded to revenue code 9930

**5800 SUSPENSE ACCOUNT**

This account is used to record and accumulate costs for later allocation. This account is closed at the end of the fiscal period after the allocations are made to the appropriate functions to which the costs are applicable. This account is a suspense account only and is not a budgetary or expenditure account to be used for reporting to the Commonwealth of PA.

## 5900 BUDGETARY RESERVE

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account. This account will not display on the Annual Financial Report.

In addition to the appropriations, it is a sound management practice to provide for operating contingencies through a BUDGETARY RESERVE. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless, may require expenditures by the LEA during the year for which the budget is being prepared.

Even though the operating contingencies for which provision is being made may contain certain unknowns, the BUDGETARY RESERVE should be composed of components for which estimates are made. For example, there may be Federal, State or local programs, which may or may not, require expenditures by the school system in the fiscal year for which the budget is being prepared.

Rather than provide for such contingencies by "padding" the functional appropriations, it is preferable to limit the functional appropriations to amounts that are supportable by estimates based upon financial, enrollment and other statistics as related to the more definite educational plans and programs for the budget year, and earmark a reserve for the less predictable requirements. The BUDGETARY RESERVE should be reasonable in amount and in proper proportion to the known operating requirements of the LEA.

Expenditures may not be made against the BUDGETARY RESERVE, but only against the line items, which appear throughout the functional appropriations. Whatever may be needed from the BUDGETARY RESERVE may not be used until after transfer from the Reserve to the line items against which the expenditures are to be charged. Each such transfer requires the prior authorization of the Board of School Directors, and may be made only during the last nine (9) months of the fiscal year.

To the extent that the contingencies for which the BUDGETARY RESERVE has been provided fail to materialize in the budget year, there will be a balance remaining in the BUDGETARY RESERVE at the close of the budget year. If covered by revenues realized during the budget year, as it should be in all school systems operating on a pay-as-you-go basis, such a balance becomes a part of the total resources available for application against the requirements of the next fiscal year.



## Section F

### Object Dimension

This dimension is used to describe the object, which is the service or commodity obtained as the result of a specific expenditure. There are nine (9) major object categories, each of which is divided into sub-objects for more detailed accounting.

#### 100 PERSONNEL SERVICES – SALARIES

Gross salaries paid to employees of the LEA 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 LEA. (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 LEA and executing these policies through direction of staff members at all LEA levels. Those activities performed directly for policymakers are also included here. The “Official / Administrative “ classification does not preclude “ Professional – Educational “ or “ Professional – Other “ status.

##### 111 Regular Salaries

Gross salaries of all full-time, part-time, and prorated portions of the cost for work performed by employees of the LEA 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 LEA 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 LEA 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 LEA to employees on sabbatical leave.

##### 115 Termination or Leave Payout Salaries

Gross salaries paid to employees of the LEA 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

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

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

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

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

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

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 LEA 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 LEA's share of any insurance plan for life, sickness, health or other insurance coverage extended by the LEA as an employee benefit. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.). "Self-Insurance" payments for life, sickness or health coverage should be recorded to object 270 Group Insurance – Self Insurance. **Note: OPEB expenditures should be recorded to object 280 in accordance with GASB #45.**

### 211 Medical Insurance

The LEA's share of medical insurance coverage offered for current employees as an employee benefit.

### 212 Dental Insurance

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

### 213 Life Insurance

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

### 214 Income Protection Insurance

The LEA's share of income protection insurance coverage offered to current employee as an employee benefit.

### 215 Eye Care Insurance

The LEA's share of eye care insurance coverage offered to current employees as an employee benefit.

### 216 Prescription Insurance

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

### 219 Other Group Insurance

The LEA's share of other group insurance coverage offered to current employees as an employee benefit not specified elsewhere in the 210 series of objects.

## 220 SOCIAL SECURITY CONTRIBUTIONS

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

Note: Recording expenditures to the following account codes is only required by LEA's who wish to receive a Restricted Indirect Cost Rate.

### 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 PSERS RETIREMENT CONTRIBUTIONS

The full employer's share of retirement contributions paid to the Public School Employee's Retirement Board. **Contributions to any other retirement plan should be coded to object 290.**

## 240 TUITION REIMBURSEMENT

Amounts reimbursed to any employee (or paid directly) by the LEA for tuition reimbursement based on the LEA's tuition reimbursement policy. This object should only be used in conjunction with Staff Development expenditure functions 1806, 2271, 2272, 2834, and 2836.

## 250 UNEMPLOYMENT COMPENSATION

Expenditures for unemployment compensation.

- a. If the LEA is on the Direct Reimbursement Method, record the claim reimbursement paid to the Commonwealth of PA.
- b. If the LEA participates in the Unemployment Compensation Fund of the Commonwealth of PA, record the expenditures made to the Unemployment Compensation Fund.
- c. If the LEA 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 LEA 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 an LEA has its own self-insurance fund for Worker's Compensation, it should record expenditures here.

## 270 GROUP INSURANCE – SELF INSURANCE

Amounts paid to provide insurance benefits for its employees by an LEA that is self-insured. **Note: OPEB expenditures should be recorded to object 280 in accordance with GASB #45.**

### 271 Self-Insurance Medical Benefits

Amounts paid by the LEA to provide medical benefits from a self-insurance fund for its current employees.

### 272 Self-Insurance Dental Benefits

Amounts paid by the LEA to provide dental benefits from a self-insurance fund for its current employees.

### 273 Self-Insurance Life Insurance Benefits

Amounts paid by the LEA to provide life insurance benefits from a self-insurance fund for its current employees.

### 274 Self-Insurance Income Protection Benefits

Amounts paid by the LEA to provide income protection benefits from a self-insurance fund for its current employees.

- 275 **Self-Insurance Eye Care Benefits**  
Amounts paid by the LEA to provide eye care benefits from a self-insurance fund for its current employees.
- 276 **Self-Insurance Prescription Benefits**  
Amounts paid by the LEA to provide prescription benefits from a self-insurance fund for its current employees.
- 279 **Self-Insurance Other Benefits**  
Amounts paid by the LEA to provide other benefits from a self-insurance fund for its current employees.

**280 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Expenditures by the LEA for retiree's Health and other post-employment benefits in accordance with GASB #45. **NOTE: OPEB expenditures should be coded within the same function code as the employees' salary. Do not record all LEA OPEB costs to one administrative function code.**

- 281 **OPEB Costs for Health Benefits**  
Amounts paid by the LEA to provide OPEB health benefits in accordance with GASB #45.
- 282 **OPEB Costs Other Than Health Benefits**  
Amounts paid by the LEA to provide OPEB benefits other than health in accordance with GASB #45.

**290 OTHER CURRENT EMPLOYEE BENEFITS**

Expenditures by the LEA for employee benefits other than those classified elsewhere in the 200 series of objects.

- 291 **Other Retirement Plans**  
LEA contributions to retirement plans other than PSERS for current employees.
- 292 **Health Savings Accounts**  
LEA Contributions to Health Savings Accounts.
- 299 **All Other Employee Benefits**  
Record here any benefits for current employees not classified elsewhere.

**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 LEAs 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 LEA, 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 LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; 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, contracted instructional services and contracted substitute teachers. (Expenditures should not be recorded to this account but rather to one of the sub-accounts listed below.)

#### **321 Unassigned**

#### **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**

Record to this sub-account the 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 and Development Services**

Record to this sub-account expenditures for the professional development of all school district personnel. 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, contracted substitute teachers, 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 professional services other than educational in support of LEA operations. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiation specialists, etc.

## 340 TECHNICAL SERVICES

Record here services to the LEA 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 LEA'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.

### 349 Other Technical Services

Contracted technical services other than those that support the LEA's technology plan.

## 350 SECURITY / SAFETY SERVICES

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

## 390 OTHER PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Expenditures by the LEA 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 LEA. These services are performed by persons other than LEA employees. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the school district.

### 410 CLEANING SERVICES

Services not provided by LEA employees to clean buildings and provide maintenance for grounds and uniforms. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

#### 411 Disposal Services

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

#### 412 Snow Plowing Services

Expenditures for snow removal not provided by LEA 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 LEA personnel.

#### 415 Laundry, Linen Services and Dry Cleaning

Expenditures for laundry, linen services (including replacement linen), and dry cleaning not provided by LEA personnel.

## 420 UTILITY SERVICES

Utility services other than energy and communication services.

### ~~421 Natural Gas – DELETED~~

Beginning in 2016-17 all Natural Gas utility costs should be coded to object 621

### ~~422 Electricity - DELETED~~

Beginning in 2016-17 all Electric utility costs should be coded to object 622

### ~~423 Bottled Gas - DELETED~~

Beginning in 2016-17 all Bottled Gas utility costs should be coded to object 623

### 424 Water / Sewage

Expenditures for water and sewage utility services.

## 430 REPAIRS AND MAINTENANCE SERVICES

Expenditures for repairs and maintenance services not provided by LEA personnel. This includes contracts and agreements covering the upkeep of buildings, equipment and vehicles. (Expenditures should be charged to the following sub-accounts)

### 431 Repairs and Maintenance Services of Buildings

Expenditures for repairs and maintenance services of buildings not provided by LEA personnel.

### 432 Repairs and Maintenance Services of Equipment

Expenditures for repairs and maintenance services for equipment not provided by LEA personnel.

### 433 Repairs and Maintenance Services of Vehicles

Expenditures for repairs and maintenance services for vehicles not provided by LEA personnel.

### 438 Maintenance, Repair, and Upgrade of Information Systems, Equipment, and 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. Record expenditures to the following sub-accounts.

### 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 and long-term use .
- 443 Rental from Capital Subsidy – Intermediate Unit Leases (State Supported)**  
Expenditures for lease payments for which the intermediate unit received capital subsidy from the Commonwealth of PA as recorded in Account 7130, Capital Subsidy.
- 444 Rental of Vehicles**  
Expenditures for leasing or renting of vehicles for both temporary and long-term use. This includes bus and other vehicle rental when operated by a local LEA.
- 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, multi-plexors, cable television, and 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.
- 449 Other Rentals**  
Expenditures for rentals not classified elsewhere in the 400 series of objects.

**450 CONSTRUCTION SERVICES**

Expenditures for constructing, renovating, and remodeling buildings or infrastructure paid to contractors. Also include costs for nonpermanent site improvements such as fencing and walkways related to buildings and building sites.

**460 EXTERMINATION SERVICES**

Expenditures for extermination services not provided by LEA personnel.

**490 OTHER PURCHASED PROPERTY SERVICES**

Expenditures for purchased property services not classified elsewhere in the 400 series of objects and not provided by LEA personnel. Include here items such as elevator permit fees, boiler certificate fees, and building permit fees paid directly by the LEA (those not included with payments to a contractor as part of a building project.)

**500 OTHER PURCHASED SERVICES**

Amounts paid for services not provided by LEA 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).

**511 Student Transportation Services From Another LEA Within The State**

Payments to another LEA within the state for the purpose of transporting pupils to and from school and / or school related activities.

**512 Student Transportation Services from Another LEA Outside the State**  
Payments to another LEA outside the state for transporting pupils to and from school and / or school related activities.

**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.**

**514 Board and Lodging in Lieu of Transportation**  
Payments for board and lodging in lieu of transportation.

**515 Public Carriers**  
Payments for the transportation of pupils to and from school and / or school related activities via public carriers in vehicles that are being used concurrently by the general public, regardless of whether payment is made to the carrier or fares are furnished to pupils.

**516 Student Transportation Services From The IU**  
Amounts withheld from your Basic Instruction Subsidy for transportation of pupils to and from school and / or school related activities as included in the Individualized Education Plan (IEP).

**519 Student Transportation Services From Other Sources**  
Payments for the transportation of pupils to and from school and / or school related activities to sources not classified elsewhere in the 510 series of objects.

**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 LEA 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. (Section 2561 requires separate reporting of fire insurance premiums.)

**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.

**524 Other Pupil Transportation Insurance**  
Expenditures for property and liability insurance coverage for the pupil transportation program including insurance on pupil transportation garages and other facilities or equipment owned or operated by the LEA, but excluding automotive liability insurance. Expenditures made in lieu of such insurance are also recorded in this account.



- 525 **Bonding Insurance**  
Expenditures for bonds guaranteeing the LEA against losses resulting from the action of the treasurer, tax collector, employees or other personnel of the LEA. Also, include expenditures made in lieu of a bond.
- 529 **Other Insurance**  
Expenditures for insurance coverage not classified elsewhere in the 520 series of objects.
- 530 **COMMUNICATIONS**  
Expenditures for services provided by persons or businesses to assist in transmitting and receiving messages or information. This account includes telephone, 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 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), paging, satellite, all other one-time installation charges, ISDN, faxing, telephone service, wireless phone service, and cable channel subscriptions.
- 540 **ADVERTISING AND PUBLIC RELATIONS**  
Advertising - The costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio, and television, direct mail, exhibits, electronic or computer transmittals, and the like. Public Relations includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.
- 541 **Advertising Related to Federal Grant Awards**  
**Include costs that are allowable under 2 CFR Chapter I, Chapter II, Part 200.421.**  
Allowable costs include - the recruitment of personnel required by the non-Federal entity for performance of a Federal award; the procurement of goods and services for the performance of a Federal award; The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; Program outreach and other specific purposes necessary to meet the requirements of the federal award.
- 542 **Public Relations Related to Federal Grant Awards**  
**Include costs that are allowable under 2 CFR Chapter I, Chapter II, Part 200.421.**  
Allowable costs include - costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards. (these costs are considered necessary as part of the outreach effort for the Federal award); costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

549 **Other Advertising/Public Relations**  
**Include costs that are UNALLOWABLE under 2 CFR Chapter I, Chapter II, Part 200.421.** Costs for activities listed above that were not related to a federal grant award; all advertising and public relations costs other than as specified above; costs of meetings, conventions, convocations, or other events related to other activities of the entity; costs of displays, demonstrations, and exhibits; costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations and providing briefings; cost of promotional items and memorabilia, including models, gifts, and souvenirs; costs of advertising and public relations designed solely to promote the non-Federal entity.

550 **PRINTING AND BINDING**

Expenditures for printing and binding according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA 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 effect 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 and cyber 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 and 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.**

565 **Unassigned**

566 **Tuition to Institutions of Higher Education and Technical Institutes**

Expenditures for services rendered by institutions of higher education, including technical institutes and Community Colleges. Also, record here payments to the Board of Trustees and state university laboratory schools.

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.
- 569 Tuition – Other**  
Expenditures for services rendered by other educational agencies not specified elsewhere in the 560 series of objects.
- 570 FOOD SERVICE MANAGEMENT**  
Contracted expenditures for the operation of a local food service facility by other than employees of the LEA.
- 571 Food Service Management – Food Costs**  
Expenditures for food costs paid to a food service management company, another LEA, or another provider. If a flat fee per meal served is charged, use this account. However, if each element of cost is detailed by the provider, charge only food costs to this account, charge other costs to account code 572.
- 572 Food Service Management – Non-Food Costs**  
Expenditures for non-food costs paid to a food service management company, another LEA, or another provider.
- 580 TRAVEL**  
Expenditures for transportation, meals, lodging, and associated expenses incurred by staff members or students traveling on behalf of the LEA. Per diem in lieu of reimbursement of actual expenses is also charged here. Include in this object travel to and from conference sites. Training fees and associated training costs should be recorded to object 324.
- 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).
- 591 Services Purchased Locally**  
Expenditures for services purchased locally not otherwise classified in the 300, 400 or 500 series of objects.
- 592 Services Purchased From Another LEA Within The State**  
Expenditures for services purchased from another LEA within the State not otherwise classified. Examples include nursing, data processing, and guidance services.
- 593 Services Purchased From Another LEA Outside The State**  
Expenditures for services purchased from another LEA outside the State not otherwise classified.

- 594 **Intermediate Units Payment by Withholding for Institutionalized Children's Programs - Special Classes**  
Amounts withheld from your Basic Education Funding for Intermediate Unit administered and operated Institutionalized Children's Programs for students with disabilities.
- 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 2910.**
- 596 **Direct Payments to Intermediate Units**  
Payments made directly to your intermediate unit for general operating support. **Contracted educational services (instructional) should be coded to object 322 rather than here.**
- 597 **Direct payments to Intermediate Units for Institutionalized Children's Program**  
Expenditures for Institutionalized children's programs special classes paid directly to an IU.
- 599 **Other Miscellaneous Purchased Services**  
Expenditures for other miscellaneous purchased services not classified elsewhere in the 500 series of objects.

## 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 LEA, 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 DELETED~~

Beginning in 2016-17: All technology related supplies and fees should be coded to object 650.

### 620 ENERGY

Expenditures for energy consumed by the LEA. (Expenditures may be charged to the following sub-accounts.)

#### 621 Natural Gas

Expenditures for gas utility services from a private or public utility company.

#### 622 Electricity

Expenditures for electric utility service from a private or public utility company.

- 623 **Bottled Gas / Propane**  
Expenditures for bottled gas such as propane. Also include propane bus fuel.
- 624 **Oil**  
Expenditures for bulk oil purchases normally used for heating.
- 625 **Coal**  
Expenditures for raw coal purchases normally used for heating.
- 626 **Gasoline**  
Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. **Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.**
- 627 **Diesel Fuel**  
Expenditures for diesel fuel. **Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.**
- 628 **Steam**  
Expenditures for steam from a private or public utility company.
- 629 **Other Fuels**  
Expenditures for other energy not classified elsewhere in the 620 series of objects.
- 630 **FOOD**  
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. (Charges are not recorded to this account, but to the following sub-accounts.)
- 631 **Food**  
Expenditures for food and related costs such as storage and transportation for student meals. Do not include food and related expenses that are more appropriate in one of the sub-accounts listed below.
- 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, E-readers, Kindles and iPads that fall below the capitalization policy established by the LEA. Include expenditures associated with software for educational and administrative purposes, on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect. Also, record all software licensing fees and related costs incurred to acquire the materials in this category. Note: Expenditures for purchases that exceed the capitalization policy established by the LEA and with useful lives that extend beyond a single reporting period 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 LEA 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.

## 740 DEPRECIATION

The portion of the cost of a capital asset that is charged as an expense during a particular period. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

### 741 Non-federally Funded Food Service Depreciation

Depreciation on equipment acquired with funds other than from the Federal Government.

### 742 Federally Funded Food Service Depreciation

Depreciation on equipment acquired with funds provided by the Federal Government.

### 749 Other Depreciation Or Use Charges

Depreciation or other usage charges not applicable to the Food Service Program.

## 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 Non-Capital Equipment – Original and Additional - DELETED~~

~~Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.~~

### 752 Capitalized Equipment – Original and Additional

Expenditures for equipment that has a useful life that extends beyond the current fiscal reporting period, and meets the LEA's Board approved capitalization policy.

### 756 Capitalized Technology Hardware and Equipment - Original

Expenditures for technology related hardware and equipment. This category includes the original purchase of electronic information systems equipment and hardware with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy. Include here items such as network equipment, servers, PCs, printers and other peripherals.

### ~~757 "Non-Capital" End User Equipment and Related Hardware / Software Purchases – Original - DELETED~~

~~Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.~~

### 758 Capitalized Technology Software - Original

Expenditures associated with the original purchase of software with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's 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.

**761 ~~Non-Capital Equipment Replacement - DELETED~~**

Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.

**762 Capitalized Equipment - Replacement**

Expenditures for replacement equipment that has a useful life that extends beyond the current fiscal reporting period, and meets the LEA's Board approved capitalization policy.

**766 Capitalized Technology Hardware and Equipment - Replacement**

Expenditures for technology related hardware and equipment replacement. This category includes the purchase of electronic information systems equipment and hardware with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy. Include here items such as network equipment, servers, PCs, printers and other peripherals.

**767 ~~Non-Capital End User Equipment and Related Hardware and Software Purchases and Upgrades / Replacements - DELETED~~**

Beginning in 2016-17: equipment expenditures that do not meet your LEA's Board approved capitalization policy should be coded as supplies in the 600 object code series.

**768 Capitalized Technology Software - Replacement**

Expenditures associated with the replacement of software with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy.

**770 AMORTIZATION EXPENSE**

The portion of the cost of an intangible asset that is charged as an expense during a particular period.

**780 INFRASTRUCTURE ASSETS**

Record expenditures for long lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than other capital assets. Examples are roads, bridges, tunnels, and sewer systems.

**781 Non-technology Infrastructure assets**

Record costs for infrastructure assets that are not part of the technology infrastructure of your entity. Buildings are not part of your infrastructure.

**788 Technology Infrastructure**

Record expenditures here for the purchase of the technology infrastructure. The technology infrastructure is the relatively permanent system of cables and equipment within a building. Its components are generally built into the walls, ceilings or closets. It should represent anything that is used to "move data around." The network infrastructure supports the transfer, exchange, and manipulation of data and information. Some examples include: bridges, network switches, telephone switches, network modems, cable modems, connectors, wall mounts, wall jacks / plates, and other items such as teleconference infrastructure (bridges).

**790 OTHER PROPERTY**

Acquisitions of capital assets not classified elsewhere in the 700 series.



## 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, purchasing agent fees, letter of credit fees). **Do not record conference fees to this account. Record debt issuance fees to this object within Function 2390.**

### 820 CLAIMS, JUDGMENTS AND PENALTIES AGAINST THE LEA

Expenditures from current funds for all claims, judgments and penalties against the LEA. Expenditures for judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Lawsuit settlements should be coded to Function 2310. Include in this object code amounts related to arbitrage rebate expenses and IRS penalties.

### 830 INTEREST

Expenditures for interest on notes, bonds, lease-purchase agreements and short term borrowings. All interest on short term borrowing is coded to function 2519. (Charges may be recorded to the following sub-accounts, if the breakout is desired by the LEA.)

#### 831 Interest – Loan and Lease-Purchase Agreements

Expenditures for interest on loans and lease-purchase agreements.

#### 832 Interest – Serial Bonds

Expenditures for interest on bonds as it becomes due.

#### 833 Interest – Revenue/Tax Anticipation Loans

Expenditures for interest on revenue/tax anticipation loans.

#### 839 Interest – Other Obligations

Expenditures for interest on obligations not classified elsewhere in the 830 series of accounts.

### 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.

### 850 Unassigned

### 860 DONATIONS TO MUNICIPAL AND COMMUNITY SERVICE ORGANIZATIONS

Amounts donated by the LEA for community services such as: recreation, civic, public library, custody, child care, welfare or other community services.

### 870 DONATED SERVICES

The value of services donated to the LEA. (This account is used only in the Food Service Program.) Note: Donated commodities are coded to object 633.

## 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.

### 891 Other Miscellaneous Expenditures

All miscellaneous expenditures not classified elsewhere in the 890 series of accounts

### 892 PA State Imposed Fines

Fines and penalties imposed on LEAs by State agencies for non-compliance issues

### 893 Scholarships

### 894 Student Fees for Instruction Related Events

Fees for entrance or admission to events such as Science Fair

### 899 Pass-Thru Funds

A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this object to record expenditures for pass-thru funds that they will pass on to a subrecipient. Intermediate units should also use this object to record PRRI money they receive and pass to a PRRI. This object is only used with functions 1807 and 2990.

## 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. **Principal payments on Authority Building Obligations should be coded to object 920.** *Note: Payments to an AVTS/CTC for the member school's portion of the AVTS/CTC debt is coded to 1390-564.* (Charges may be recorded to the following sub-accounts, if the breakout is desired by the LEA.)

#### 911 Loans and Lease-Purchase Agreements – Principal Payments

Outlays for redemption of the principal of long term loans and lease-purchase agreements.

#### 912 Serial Bonds – Principal Payments

Outlays for redemption of the principal of serial bonds.

#### 919 Other Obligations – Principal Payments

Outlays for redemption of the principal for long term obligations other than authority building obligations, and those not included elsewhere in the 910 series of accounts.

## 920 AUTHORITY OBLIGATION PRINCIPAL PAYMENTS

Outlays to retire the principal of obligations of the LEA to the State Public School Building Authority or to a Municipal Authority under the terms of the agreement or contract between such authority and the LEA. Interest payments applicable to authority obligations are coded to object 830. *Note: Payments to an AVTS/CTC for the member school's portion of the AVTS/CTC debt is coded to 1390-564.*

## 930 FUND TRANSFERS

Includes all interfund and intrafund transfers of money. Intrafund transfers are eliminated for external financial reporting purposes with the exception of Intermediate Unit general fund intrafund transfers between programs reported on the AFR – PDE-2056.

### 931 Capital Reserve Fund Transfers Applicable to Fund 31

Transfers of money from the General Fund to a Capital Reserve Fund (Fund 31) established under the provision of Section 690 or Section 1850 of the Public School Code. Such transfers applicable to Section 690 must correspond with the taxes received under a special levy made for the purpose of financing a school building project(s) that has been approved by the Department of Education for construction within five years from the date of approval. This code is to be used with function 5230 only.

### 932 Capital Reserve Fund Transfers Applicable to Fund 32

Transfers of money from the General Fund to a Capital Reserve Fund (Fund 32) established under the provisions of Act 145 of 1943 (Purdon's 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.

### 933 Athletic Fund Transfers

Transfers of money to an Athletic Fund reported as Fund 29.

### 934 Restricted Indirect Cost Allocation

Indirect costs are overhead expenditures / expenses incurred by one program or activity for the benefit of other programs or activities. Actual restricted indirect cost expenditures will be recorded in the fund / program or activity directly incurring the expenditure and are commonly recorded to subfunctions 2300, 2500 or 2800. Use object 934 to record the allocation of restricted indirect costs between funds or programs. The allocation of restricted indirect costs is NOT an expenditure, and therefore must be eliminated for interim or annual financial reporting purposes. (This object is generally used with 5200.)

### 938 General Administrative Overhead Allocation

General administrative overhead costs are overhead expenditures / expenses incurred by one program or activity for the benefit of other programs or activities. General administrative overhead expenditures will be recorded to expenditure subfunctions and objects in the fund / program or activity directly incurring the expenditure. Use object 938 to record the allocation of general administrative overhead allocation between funds and / or programs. The allocation of general administrative overhead is NOT an expenditure, and therefore, must be eliminated for interim or annual financial reporting purposes. Examples of transactions recorded here include: general indirect costs, overhead or administrative expenditures / expenses recorded as direct costs to another program or activity, but allocated to a second program or activity for reporting purposes. Restricted indirect costs should be recorded to object code 934 not object code 938.

### 939 Other Fund Transfers

All transfers of money from one fund to another not previously included above in objects 931, 932 or 933. (Include all operating transfers. Do not include residual equity transfers.) Also used to account for all intrafund transfers which are eliminated for external financial reporting purposes with the exception of Intermediate Unit general fund intrafund transfers between programs which are reported on the Annual Financial Report – PDE-2056.

### 940 TRANSFERS TO COMPONENT UNITS

Transfers of money from an LEA determined to be a primary government to a component unit of the LEA. Please review the definitions of “Component Unit” and “Primary Government” contained in GASB Statement #14 before utilizing this account code. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

### 950 TRANSFERS TO PRIMARY GOVERNMENT

Transfers of money from a component unit to their primary government. Please review the definitions of “Component Unit” and “Primary Government” contained in GASB Statement #14 before utilizing this account code. **The Commonwealth of PA, other funds of the LEA and student activity groups do not meet the GASB definition of primary governments or component units of the LEA.**

### 990 MISCELLANEOUS OTHER USES OF FUNDS

Uses of funds not classified elsewhere in the 900 series of accounts. **Include here bond discounts within function 5150, and swap termination fees within function 5110.**