

Chart of Accounts

for

PA Local Educational Agencies

2022-2023 FY

Published 9/21/22
Updated 1/24/23

Maintained by

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

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Updated 1/24/23

Account code changes

Asset Codes

0230 – title updated
0232 – added
0240 – title updated
0247 – added
0272 – deleted

Liability Codes

0530 – title and description updated

Revenue Codes

6837 – description updated
6838 – added
6839 – description updated
7120 – added
7362 – added
8518 – deleted
8519 – title and description updated
8756 – added
9200 – title and description updated
9220 – title and description updated

Funding Source Codes

400 series – codes and titles updated to align with ESEA
979 – added

Expenditure Function Codes

5140 – title and description updated

Expenditure Object Codes

115 – description updated
119 – added
440 – description updated
448 – title and description updated
513 – description updated
700 – description updated
730 – series of objects added

Expenditure Object Codes (Continued)

830 – description updated
834 – description updated
835 – added
910 – description updated
913 – description updated
914 – added

Chart of Accounts

Pennsylvania LEAs

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Section A

Account Classification and Coding Structure

The Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems provides for classification of three basic types of financial activity: revenues and other financing sources; expenditures and other financing uses; and transactions affecting the balance sheet only. For each type of transaction, (i.e. revenue, expenditure, balance sheet), the account code is made up of a combination of dimensions. Each dimension describes one way of classifying financial activity. The dimensions provided in the manual for each type of transaction are:

Revenues: Fund, Revenue Code, Funding Source

Expenditure: Fund, Function, Object, Funding Source, Instructional Organization, Operational Unit, Subject Matter, Job Classification, Special Cost Center

Balance Sheet: Fund, Balance Sheet Account

A numerical coding structure has been developed for each dimension; however, an LEA may not necessarily need to use the numerical coding provided to identify and use a dimension. An example of this situation would be the identification of the dimension for fund. LEAs that keep records of financial transactions for all funds in one set of ledgers and journals should use the numerical coding provided in the Manual for fund identification. LEAs using a separate set of ledgers and journals for keeping record of financial transactions of each fund would use the physical separation of the records for fund identification instead of a numerical coding.

Digits within the numerical coding structure developed for each dimension represent a specific subdivision of the dimension. Subdivisions are arranged in a hierarchical order from left to right. The following is an example of the construction of the Functional dimension for accumulating costs for the payroll section of the business office. Costs may be accumulated at any one or all levels within this dimension.

Function – Support Services	2000
Subfunction – Business	2500
Service Area – Fiscal Services	2510
Area of Responsibility – Payroll Services	2514

Note: LEAs must utilize certain dimensions in order to meet State and Federal reporting requirements; however, use of any additional dimensions and the structural ordering of all dimensions is at the discretion of LEAs.

❖ *Explanation of Dimensions and Coding Structures*

REVENUE DIMENSIONS

Fund

(Use Required For State Reporting Purposes)

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances or changes therein.

Funds are established to carry on specific activities or attain certain objectives of an LEA according to special legislation, regulations or other restrictions.

Revenue Code

(Use Required For State Reporting Purposes)

This dimension permits segregation of revenues by source. The primary classification differentiates Local, State, and Federal revenue sources. Other Financing Sources are included in the dimension breakdown, although in a strict accounting sense, these are not revenues. (See the Revenue Section for a more detailed explanation.)

Revenue Coding Example for Current Real Estate Taxes

Revenue Code 6111

Local Revenue	Taxes Levied	Real Estate Taxes	Current Real Estate Taxes
6	1	1	1

Funding Source

This dimension is recommended for program reporting and district-wide reporting when classifying revenues and related expenditures.

Revenue dimensions required for reporting to the Commonwealth of PA are:

Fund	Revenue Account	Funding Source
XX	XXXX	XXX

EXPENDITURE DIMENSIONS

Fund

(Use Required For State Reporting Purposes)

See description in Revenue Dimension.

Function

(Use Required For State Reporting Purposes)

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction, and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable, and mutually exclusive.

Object

(Use Required For State Reporting Purposes)

The Object Dimension is the service or commodity bought. This manual identifies nine (9) major object categories: (1) Personnel Services – Salaries, (2) Personnel Services – Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

Funding Source

(Use Required to track Federally funded expenditures for State Reporting)

The Funding Source dimension permits LEAs to accumulate expenditures to meet a variety of specialized reporting requirements at Local, State, and Federal levels. The first two digits of this dimension identify the funding source (e.g., Local, State or Federal), authority (e.g., Title I or Title II), or expenditure purpose (e.g., Child Nutrition Projects) for which a special record or report of revenues, expenditures or both is required. The third digit of this three digit dimensional code is available to identify particular projects (e.g., Part A of a Title I project). Use of Funding Sources is not required but is recommended particularly for federal revenue sources. LEAs must have the ability to identify expenditures funded with any specific revenue source upon request or for various required reports.

Instructional Organization

(Use Required For State Reporting Purposes)

The Instructional Organization dimension segregates expenditures by organizational level (i.e., elementary, secondary, etc.).

Operational Unit

The Operational Unit dimension segregates costs by school.

Subject Matter

This dimension describes a group of related subjects and allows the accumulation of costs for providing instruction for particular subject areas.

Job Classification

This dimension enables LEAs to categorize in more detail the job classification identified in the Object Dimension for Salaries. This dimension should only be used with objects 100 and 200.

Special Cost Center

The Special Cost Center dimension is used by LEAs for classifying expenditures in any other manner needed. Some examples of possible uses of special cost center dimensions are the classifications of costs by term, work, order, bus route, fiscal year, etc.

Expenditure dimensions required for reporting to the Commonwealth of PA are:

Fund	Function	Object	Funding Source	Instructional Organization
XX	XXXX	XXX	XXX	XX

The full system of expenditure dimensions is as follows:

Fund	Function	Object	Funding Source	Instructional Organization	Operational Unit	Subject Matter	Job Classification	Special Cost Center
XX	XXXX	XXX	XXX	XX	XXX	XXX	XXX	Number of Digits Varies

Expenditure Dimension Code Example: General Fund purchase of mathematics textbooks, for regular instruction, at the secondary education level, at ABC Senior High School.

Fund	Function	Object	Funding Source	Instructional Organization	Operational Unit	Subject Matter
10	1110	640	000	30	810	110

10 General Fund
1110 Instruction – Regular Programs
640 Supplies – Books & Periodicals
000 Non-categorical
30 Secondary Level
810 ABC Senior High School (3 Digit Code)
110 Mathematics (3 Digit Code)

BALANCE SHEET DIMENSIONS

Fund

(Use Required For State Reporting Purposes)

See description in Revenue Dimension.

Balance Sheet Account

(Use Required For State Reporting Purposes)

The Balance Sheet Account dimension consists of asset, deferred outflows of resources, liability, deferred inflows of resources, and fund balance accounts. When presented together in statement presentation, those accounts form the Balance Sheet, which is the basic financial statement used to disclose an LEA's financial position at a specific date.

Balance Sheet Coding Example – Cash in the bank for the General Fund.

Fund	Balance Sheet Account
10	0101

10 General Fund
0101 Current Asset – Cash

Balance sheet dimensions required for reporting to the Commonwealth of PA are:

Fund	Balance Sheet Account
XX	XXXX

❖ *Assigned Serial Number (ASN)*

The concept of an Assigned Serial Number (ASN) is the same concept as an account code number being assigned to a verbal account description.

An example would be: The LEA wishes to accumulate cost for General Fund expenditures for secondary textbooks used for regular instruction and paid by non-categorical funds. Rather than record this descriptive information on purchase orders, invoices, ledger cards or account cards, the description is assigned a numerical designation.

General Fund	Regular Instruction	Books & Periodicals	Non-categorical	Secondary
10	1100	640	000	30

Therefore, 10-1100-640-000-30 means General Fund expenditures for secondary textbooks used for regular instruction and paid by non-categorical funds.

The assigned numerical designation of 14 digits may not appear to be any more convenient than the verbal description.

The LEA establishes a chart of accounts sufficient to meet their needs. Each account is then assigned a serial number (ASN). The ASN is subsequently used on all purchase orders and invoices. A dictionary of ASNs and their designated account code and description is maintained in computer memory. Computer input is by ASN but output is by account code and description.

The ASN may be any size the LEA desires. It may be assigned sequentially, or it may be assigned bearing some relationship to the account number and description.

Section B

Fund Dimension

❖ *Governmental Funds*

10 GENERAL FUND

Accounts for all financial resources of the LEA, except those financial resources specifically required by law to be accounted for in another fund.

General Fund Programs for use by Intermediate Units

1. Administration
2. Curriculum Development & Instructional Improvement Service
3. Educational Planning Service
4. Instructional Materials Service
5. Management Service
6. Continuing Professional Educational Service
7. Pupil Personnel Service
8. State & Federal Liaison Service
9. Federal
10. Medical Assistance
11. Nonpublic Program Subsidy – Act 89
12. Other

20 SPECIAL REVENUE FUNDS

Accounts for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Resources restricted to expenditure for purposes normally financed through the General Fund may be accounted for in the General Fund if all legal requirements can be satisfied.

Note: Special Revenue Funds other than those indicated below are not to be used without specific written approval from the Office of Comptroller Operations.

21 Student Sponsored Activity Fund

This fund is set up in accordance with Section 511 of the PA School Code for student sponsored school organizations and publications which do not meet the criteria to be reported as custodial funds per GASB Statement #84. Special revenue fund criteria defined by GASB Statement #54 must be met in order to utilize this fund.

Note: Additional information regarding custodial fund criteria established by GASB Statement #84 can be found in Accounting Bulletin 2019-01

23 Special Education Fund (IU Use Only)

This fund should be used to account for regular IU operated special education programs performed on behalf of local educational agencies.

24 Special Education Transportation Fund (IU Use Only)

Accounts for financial resources received for the transportation of exceptional children in accordance with the PA School Code.

25 Institutionalized Children (IU Use Only)

This fund should be used to account for institutionalized children's programs operated on behalf of local educational agencies.

26 State Funded Early Intervention (Handicapped Children) Program (IU Use Only)

Authorized by Title 50, Mental Health, P.S. 4201(5) of the Pennsylvania Code, accounts for monies to be used for handicapped children of preschool age.

27 Public – Purpose (Expendable) Trust

This fund type maintains the principal and earnings of a trust that benefits the school. Both the principal and earnings of this fund may be spent. This fund replaced the activities of the school's expendable trust agreements formerly reported as a Fiduciary Fund type before implementation of GASB Statement #34.

28 Other Comptroller Approved Special Revenue Funds

This fund accounts for activities recognized by the Comptroller's Office as meeting the criteria for a special revenue fund, but that are not defined in this chapter. Requests to establish a Comptroller Approved Special Revenue Fund should be sent to ra-schlfin@state.pa.us.

29 Athletic Fund

School sponsored Athletic funds are set up in accordance with Section 511 of the PA School Code. LEAs are permitted to establish an athletic fund as a special revenue fund only if all the following criteria are met:

- The revenue source, typically gate receipts, must comprise a substantial portion (defined as 50% or more in Accounting Bulletin 2010-02) of the inflow of this fund. Note: transfers from other funds may not be considered a revenue source, regardless of their origin
- Expenditures are limited to costs specific to the athletic programs, which may not include expenditures for capital projects or debt service.

If these criteria are met and Fund 29 is utilized, then all athletic expenditures of the school must be accounted for in this fund.

If the criteria are not met, athletic activities must be accounted for in the general fund of the school.

30 CAPITAL PROJECTS FUND

These funds account for financial resources that are restricted, committed or assigned to expenditure for capital outlays (other than those of proprietary or trust funds). Funds 31 and 32 are further governed by more stringent criteria per the PA School Code and the Municipal Code.

31 Capital Reserve Fund, per PA School Code Sections 690 & 1850 (School Districts And AVTS)

Section 690: Capital Reserve Funds authorized by Section 690 of the PA School Code are available for use by School Districts only. This fund accounts for monies, resulting from the levy of a special tax, to be expended on constructing school building projects under a long-term project program approved by the Secretary of the Department of Education during a period not to exceed five years from the date when the first deposit was made into the fund. If for any reason the project for which the fund was established fails to materialize, the monies accumulated in the fund shall be reverted to the general fund in five equal yearly installments. No other transfers out of this fund are allowable for any purpose.

Section 1850: Capital Reserve Funds authorized by Section 1850.4 of the PA School Code are available for use by Area Vocational Technical Schools only. This fund accounts for the accumulation of monies to be expended during a period not to exceed five years from the date when the first payment was made into the fund, for the purpose of purchasing equipment or maintaining facilities. The fund shall consist of monies transferred during any fiscal year from appropriations made for this purpose, and of unencumbered funds remaining in the general fund. No transfers out of this fund are allowable for any purpose.

Although categorized as capital projects funds, the statutory limitations established by School Code must be followed when establishing, maintaining, and making expenditures from these funds.

32 Capital Reserve Fund, per Municipal Code Section 1431 (School Districts ONLY)

Authorized by Municipal Code P.L. 145, Act of April 30, 1943, also known as Purdon's 53 § 1431, accounts for (1) monies transferred during any fiscal year from Appropriations made for any particular purpose which may not be needed, (2) surplus monies in the General Fund of the treasury of the LEA at the end of any fiscal year, and (3) interest earnings of the fund itself. Bond proceeds and other local, state or federal revenue received by the school may not be deposited into this fund. No transfers out of this fund are allowable for any purpose. Should the LEA desire to utilize the monies within Fund #32 to pay capital project expenses, or make debt service payments, these payments must be made directly from the Capital Reserve Fund.

Expenditures from this fund are limited to: capital improvements*, replacement of and additions to public works and improvements, for deferred maintenance thereof, for the purchase or the replacement of school buses, and for no other purpose.

** The construction of new buildings and the debt service associated with these projects have been determined to fall within the parameters of capital improvements. As such, accounting transactions that involve the money in Fund #32 must be maintained within this fund. The remainder of the project not covered by the money in the Capital Reserve fund should be accounted for in a Capital Projects Fund #39*

Although categorized as a capital projects fund, the statutory limitations must be followed when establishing and maintaining this fund.

39 Other Capital Projects Funds

This fund will be utilized to report the total of all Capital Project Fund activity not specifically associated with Funds 31 or 32 above. Financial data of this fund was reported as Fund 30 prior to the implementation of GASB Statement #54.

40 DEBT SERVICE FUND

Debt Service Fund(s) account for resources accumulated to provide for payment of general long-term debt principal and interest. The Pennsylvania Local Government Unit Debt Act authorizes Pennsylvania public schools to maintain this fund.

90 PERMANENT FUNDS

This fund should be used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Permanent Funds do not include "private" purpose trust funds, which are available only to individuals, private organizations, and other governments.

❖ *Proprietary Funds*

50 ENTERPRISE FUND

This fund accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation and indirect cost) of providing goods or services on a continuing basis be financed or recovered primarily through fees and user charges rather than taxes or similar revenues.

51 Food Service / Cafeteria Operations

This fund, authorized under Section 504 of the PA School Code accounts for all revenues and expenses pertaining to cafeteria operations. The Food Service Fund provides goods and services to the students on a continuing basis and is financed through user charges as defined in the Enterprise Fund, definition above.

52 Child Care Operations

Activities that provide custodial care and childcare services to children so parents can participate in education, training activities, accept or maintain employment or receive needed protective services. These operations are not part of the instructional program.

58 Other Enterprise Funds

60 INTERNAL SERVICE FUND

This fund accounts for the operation of LEA functions that provide goods or services to other LEA funds, other LEAs or to other governmental units, on a cost reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, and central printing and duplicating. This fund is established to provide the services indicated in Act 118 of April 29, 1937, P.L. 526

❖ *Fiduciary Funds*

70 FIDUCIARY TRUST FUNDS

Accounts for assets held by an LEA in a purely trustee capacity. Trust Funds would include the following:

71 Private Purpose Trust Funds

This fund is established to report all fiduciary activities that (a) are *not* required to be reported in pension (and other employee benefit) trust funds or investment trust funds and (b) are held in a trust that meets the criteria in GASB Statement #84.

72 Investment Trust Funds

This fund is established to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust that meets the criteria in GASB Statement #84.

73 Pension (and other Employee Benefit) Trust Funds

This fund is established to report pension plans, OPEB plans and other employee benefit plans for which resources are held in trust and meet the criteria in GASB Statement #84.

80 CUSTODIAL FUNDS

Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

81 Student Activity Custodial Fund

This fund is set up in accordance with Section 511 of the PA School Code for student sponsored school organizations and publications which meets the criteria to be reported as custodial funds per GASB Statement #84.

Note: Additional information regarding custodial fund criteria established by GASB Statement #84 can be found in Accounting Bulletin 2019-01. Student activity funds that do not meet the criteria of a custodial fund may be reported in the newly created special revenue fund - Student Sponsored Activity Fund 21.

89 Other Custodial Funds

This fund is used to report all other fiduciary funds that fit the custodial fund description.

Note: Refer to GASB Codification Section N50.128 for additional information regarding the use of a custodial fund for pass through grants under limited circumstances.

Section C

Assets and Other Debits

Assets and other debits include what is owned and what is not owned (as of the date of the balance sheet) but is expected to become fully owned at some future date. Also included are other budgeting and offsetting accounts, which normally have debit balances.

❖ *Current Assets*

Cash or anything that can be readily converted into cash.

0100 CASH & CASH EQUIVALENTS

0101 Cash

An asset amount reflecting currency; coin, checks, postal and express money orders and banker's drafts on hand or on deposit; and, demand deposits in bank or savings and loan institutions including interest-bearing checking accounts.

0103 Petty Cash

A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

0105 Cash With Fiscal Agents

Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

0106 Cash In Money Market Funds

Cash investments in money market funds.

0107 Cash Equivalents

Record here all short-term, highly liquid investments that are both readily convertible to cash and so near their maturity that they present an insignificant risk of change in value. Investments in this category generally have original maturities of three months or less. Examples include: Treasury Bills, commercial paper, certificates of deposit, and cash management pools.

0108 Restricted Cash And Cash Equivalents

The portion of cash and cash equivalents classified as current assets which are restricted by legal or contractual requirements.

0110 INVESTMENTS

0111 Investments

Investments include time and demand certificates of deposit, securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. It does not include fixed assets used in LEA operations.

0112 Unamortized Premiums On Investments

The excess of the amount paid for securities over the face value, which has not yet been amortized. Use of this account is restricted to long-term investments.

0113 Unamortized Discounts On Investments (Credit)

The excess of the face value of securities over the amount paid for them, which has not yet been amortized. Use of this account is normally restricted to long-term investments.

0114 Interest Receivable On Investments

The amount of interest receivable on investments, exclusive of interest purchased. Interest purchased should be shown in Account 0115.

0115 Accrued Interest On Investments Purchased

Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date, after date of purchase.

0120 TAXES RECEIVABLE

0121 Taxes Receivable

The uncollected portion of taxes, which an LEA or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Subsidiary ledgers may be maintained on the basis of tax roll year and/or current and delinquent taxes.

0122 Allowance for Uncollectible Taxes (Credit)

A provision for that portion of taxes receivable, which it is estimated will not be collected within one year from the date of the balance sheet. The account is shown on the balance sheet as a deduction from the Taxes Receivable Account in order to arrive at the net taxes receivable.

0130 DUE FROM OTHER FUNDS

0131 Interfund Loans Receivable

An asset account used to record a loan by one fund to another fund in the same governmental unit. Loan as used in this description includes payment for goods or services by one fund for the benefit of another where reimbursement is intended. It is recommended that subsidiary accounts be maintained for each interfund loan receivable.

0132 Interfund Accounts Receivable

An asset account used to indicate an amount owed to a particular fund by another fund in the same LEA for goods sold or services rendered. It is recommended that subsidiary accounts be maintained for each interfund receivable.

~~0133 Internal Balances - Asset Balance~~ - DELETED

Use account code 0403 to record all Internal Balances

0140 DUE FROM OTHER GOVERNMENTS, PRIMARY GOVERNMENT AND COMPONENT UNITS

0141 Due from Other Governments

Amounts due to the reporting governmental unit from another governmental unit not represented below in accounts 0142-0147. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that subsidiary accounts be maintained for each interagency receivable.

0142 State Revenue Receivable

Amounts due from the State representing the State's revenue contributions to the LEA. This account includes only the amount of state payments unpaid when due.

0143 Federal Revenue Receivable

Amounts due the LEA from the Federal government. This account includes only the amount of monies earned, but unpaid, at the end of the fiscal year.

0145 Other Intergovernmental Revenue Receivable

Amount due from all sources other than state, federal, and local governmental units and joint boards' contributions due from member districts.

0146 Due From Primary Government

An asset account is used to indicate amounts owed to a component unit by the 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.**

0147 Due From Component Unit

An asset account used to indicate amounts owed to the primary government by a component unit. 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.**

0150 OTHER RECEIVABLES

0151 Loans Receivable

Amounts which have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.

0152 Allowance for Uncollectible Loans (Credit)

A provision for that portion of loans receivable estimated to be uncollectible. The loan account is shown on the balance sheet as a deduction from the Other Loans Receivable Account.

0153 Other Accounts Receivable

Amounts owing on open accounts from private persons, firms or corporations for goods and services furnished by the LEA.

0154 Allowance for Uncollectible Accounts Receivable (Credit)

A provision for that portion of accounts receivable, which is estimated, will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.

0155 Other Recoverable Disbursements

Amounts due the LEA for expenditures it made for or on behalf of a private individual, firm or corporation, which are expected to be recovered in cash or its equivalent.

0156 Bond Proceeds Receivable

An account used to designate the amount receivable upon sale of bonds.

0160 UNASSIGNED

0170 INVENTORIES

0171 Inventories for Consumption

The cost of supplies and equipment on hand not yet distributed to requisitioning units.

0172 Inventories for Resale

The value of goods held by an LEA for resale rather than for use in its own operations.

0180 PREPAID EXPENSES (EXPENDITURES)

0181 Prepaid Expenses (Expenditures)

Expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, unexpired insurance premiums.

0190 OTHER CURRENT ASSETS

0191 Deposits

Funds deposited by the LEA as prerequisite to receiving services and / or goods.

0199 Other Current Assets

Current assets not provided for elsewhere.

❖ *Capital and Infrastructure Assets*

Capital assets are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

0200 PROPERTY

0210 LAND AND SITE IMPROVEMENTS (Inexhaustible Capital Assets)

0211 Land

A capital asset account that reflects the acquisition value of land owned by an LEA. If land is purchased, this account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition. Land and land improvements are considered inexhaustible assets, as such they are not to be depreciated.

0212 Site Improvements

A capital asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

0220 BUILDINGS AND BUILDING IMPROVEMENTS

0221 Buildings

A capital asset account, which reflects the acquisition value of permanent structures used to house persons and property owned by the LEA. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

0222 Building Improvements

A capital asset account, which reflects the value of all building improvements.

0230 TANGIBLE PROPERTY AND INTANGIBLE RIGHT TO USE ASSETS

0231 Machinery, Equipment & Furniture

Tangible property of more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings.

0232 Intangible Right to Use Assets

Intangible assets measured at the present value of lease or subscription payments over the term of the contract/arrangement. Examples are lease assets and subscription-based information technology arrangements.

0240 ACCUMULATED DEPRECIATION AND AMORTIZATION

Accumulated depreciation and amortization on tangible property and intangible right to use assets.

0241 Accumulated Depreciation on Site Improvements (Credit)

Accumulated amounts of depreciation of land improvements.

0242 Accumulated Depreciation on Buildings (Credit)

Accumulated amounts of depreciation of buildings.

0243 Accumulated Depreciation on Building Improvements (Credit)

Accumulated amounts of depreciation of building improvements.

0244 Accumulated Depreciation on Machinery and Equipment (Credit)

Accumulated amounts of depreciation of machines and equipment.

0247 Accumulated Amortization – Right to Use Assets (Credit)

Accumulated amounts of amortization of right to use assets.

0250 CONSTRUCTION IN PROGRESS

0251 Construction In Progress

Accumulation of construction costs from progress billings of construction projects. Costs are accumulated and controlled in this account through project completion. When completed, the final project cost is transferred to the applicable capital asset account. Subsidiary ledgers should be maintained for multiple projects.

0260 LONG TERM PREPAYMENTS

~~0261 Bond Issuance Costs~~ - DELETED

Beginning with the 2014-15 FY and pursuant to GASB Statement #65, Bond Issuance Costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred. Pre-paid insurance costs related to bond issuance should be coded to 0181 or 0269 as appropriate.

0262 Unamortized Discount on Bonds Sold

The discount or reduction reflecting that bond proceeds are under par value and which remains to be amortized over the remaining life of such bonds.

0269 Other Long Term Prepayments

Those long-term prepayments not accounted for elsewhere in 0260. Example: mortgage closing costs.

0270 ACCUMULATED AMORTIZATION ON LONG TERM PREPAYMENTS

~~0271 Accumulated Amortization on Bond Issuance Costs~~ - DELETED

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

~~0272 Accumulated Amortization on Bond Discounts~~ - DELETED

0279 Accumulated Amortization - Other

All other accumulated amortization on long term prepayments.

0280 INFRASTRUCTURE ASSETS

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that normally are stationary in nature. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water, and sewer systems, dams and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. (Statement 34, paragraph 19.)

0290 OTHER NONCURRENT ASSETS

Record to this account all other noncurrent assets and long-term receivables not otherwise classified above. Include here the noncurrent portion of restricted cash.

❖ *Budgetary Accounts And Other Debits*

These categories represent accounts which reflect budgeted and actual amounts related to revenues and other financing sources, as well as offsetting accounts which normally have debit balances.

0300 BUDGETARY REVENUES

0301 Estimated Revenues Control Account (Budget Account, Interim Statements Only)

The amount of revenues estimated to be received or to become receivable during the fiscal period. This account appears on interim financial statements only and is a control account.

0302 Revenues Control Account (Interim Statements Only) (Credit)

The total of all revenues realized during a period. The account appears only in a balance sheet prepared during the fiscal year. This account can be used as a control account for all revenue accounts except those applicable to Account Code 0307.

0303 Amount Available in Debt Service Funds

This account designates the amount of fund balance available in the Debt Service Fund for the retirement of long-term debt.

0304 Amount to be Provided for Retirement of General Long-Term Debt

This account designates the amount to be provided from taxes or other revenue to retire long-term debt. Except for those amounts to be provided for retirement of lease obligations (Report in 0305) and amounts to be provided for compensated absences (Report in 0340).

0305 Amount to be Provided for Retirement of Lease Obligations

This account designates the amount to be provided from taxes or other revenue to retire lease obligations.

0306 Estimated Other Financing Sources Control Account (Budget Account, Interim Statements Only)

The amount of other financing sources estimated to be received or to become receivable during the fiscal period. Other financing sources include governmental fund general long-term debt proceeds, interfund transfers, material proceeds of fixed asset dispositions, refunds of prior years' expenditures, and other incoming transfers and receipts. This account appears on interim financial statements only and is a control account.

0307 Other Financing Sources Control Account (Interim Statements Only) (Credit)

The total of other financing sources realized during a period. These are classified separately from revenues and include governmental fund general long-term debt proceeds, interfund transfers, material proceeds of fixed asset dispositions, refunds of prior years' expenditures, and other incoming transfers and receipts. This account can be used as a control account for all other financing sources.

0308 Amount To Be Provided For Arbitrage Rebate

This account designates the amount to be provided for arbitrage rebate.

0340 AMOUNT TO BE PROVIDED FOR COMPENSATED ABSENCES

This account designates the amount to be provided from taxes or other revenues to pay for accrued vacation, sick, and other leave benefits.

0350 AMOUNT TO BE PROVIDED FOR CLAIMS AND JUDGMENTS

This account designates the amount to be provided for claims and judgments.

Section D

Liabilities, Reserves, Fund Balance and Deferred Outflows/Inflows

Liabilities, reserves, and fund balances are LEA debts plus items, which are not debts but which may become debts at some future time. Also included are other budgeting accounts, which normally appear only on the interim financial statements.

❖ *Current Liabilities*

Those debts the LEA expects to pay within a short period of time, usually within a year or less.

0400 DUE TO OTHER FUNDS

0401 Interfund Loans Payable

A liability account used to record a debt owed by one fund to another fund in the same governmental unit. Such debts can be for cash advanced, goods or services rendered or for reimbursements of a fund which has made payments on behalf of another fund. It is recommended that subsidiary accounts be maintained for each interfund loan.

0402 Interfund Accounts Payable

A liability account used to indicate amounts owed by a particular fund to another fund in the same LEA for goods and services rendered. It is recommended that subsidiary accounts be maintained for each interfund payable.

0403 Internal Balances

Net residual amounts due between governmental and business-type activities columns of the Statement of Net Position.

Note: This account is for reporting the debit and credit balance amount that results after all internal transactions are eliminated. This account is for year-end financial reporting purposes only.

0410 DUE TO OTHER GOVERNMENTS, PRIMARY GOVERNMENT AND COMPONENT UNITS

0411 Due To Other Governments

Amounts owed by the reporting LEA to another governmental unit. It is recommended that subsidiary accounts be maintained for each interagency payable.

0412 Due To Primary Government

A liability account used to indicate amounts owed to the primary government by the component unit. 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.**

0413 Due To Component Unit

A liability account used to indicate amounts owed to a component unit by the 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.**

0420 ACCOUNTS PAYABLE

0421 Accounts Payable

Liabilities on an open account owing to private persons, firms, or corporations for goods and services received by an LEA.

0422 Claims and Judgments Payable

Amounts due to be paid by an LEA as the result of court decisions, including fines, penalties, and condemnation awards in payment for private property taken for public use.

0423 Warrants Payable

Amounts due to designated payees in the form of a written order drawn by the LEA directing the LEA treasurer to pay a specific amount.

0424 Arbitrage Rebate Payable

An account used to record the arbitrage rebate amount payable.

0430 CONTRACTS PAYABLE

0431 Construction Contracts Payable

Amounts due on progress billings of construction projects.

0432 Construction Contracts Payable – Retainage

Amounts retained until project completion on progress billings of construction projects.

0439 Other Contracts Payable

Amounts due on contracts for assets, goods and/or services received by the LEA not classified elsewhere in the 0430 series of accounts.

0440 CURRENT PORTION OF LONG-TERM DEBT

0441 Matured Bonds Payable

Bonds which have reached or passed their maturity date, but which remain unpaid.

0442 Bonds Payable

Bonds due within one year or less which have not reached or passed their maturity date
.

0443 Unamortized Premiums on Bonds Sold

An account, which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

0444 Compensated Absences Payable

A liability account for the current portion of accumulated compensated absences calculated for vacation leave, sick leave, and sabbatical leave as defined in GASB Statement #16.

~~0445 Unamortized Losses on Debt Refundings~~ - DELETED

Beginning with the 2014-15 FY and pursuant to GASB Statement #65, for current refundings and advance refundings resulting in defeasance of debt reported by governmental activities, business-type activities, and proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt should be reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter.

0446 Other Postemployment Benefits Payable (OPEB)

A liability account for the current portion of OPEB calculated per GASB Statement #75. Do not include termination benefits or pension related costs to this account code.

0449 Other Payments for the Current Portion of Long Term Debt

Payments for the current portion of long term debt not previously listed.

0450 SHORT-TERM PAYABLES

0451 Loans and Tax/Revenue Anticipation Notes Payable

The face value of short-term obligations representing amounts borrowed for periods of time less than one year. Include here TANs, RANs, and TRANs.

0452 Bond Anticipation Notes (BANS)

The face value of short-term obligations resulting from notes issued by the LEA in anticipation of a later bond issue.

0455 Interest Payable

Interest due within one year.

0460 PAYROLL ACCRUALS AND WITHHOLDINGS

0461 Accrued Salaries and Benefits

Salary and fringe benefit costs incurred during the current accounting period, which are not payable until a subsequent accounting period.

0462 Payroll Deductions and Withholding

Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefit amounts payable also are included. A separate liability account may be used for each type of benefit.

~~0470 ADVANCES FROM OTHER FUNDS~~ – DELETED

Record Interfund advances: short term portion to 0401 and long term portion to 0599.

0480 UNEARNED REVENUES

A liability for resources received before eligibility requirements are met (excluding time requirements) per GASB Statement #65 Paragraph 10.

Example: in the case of an expenditure-driven grant, the key eligibility requirement (qualified spending) is NOT met until the qualifying expenditures have been incurred--therefore the cash advance would be matched by a **LIABILITY.**

0490 OTHER CURRENT LIABILITIES

0491 Deposits Payable

Liability for deposits received as a prerequisite to providing or receiving services and / or goods.

0492 Due to Fiscal Agent

Amounts due to fiscal agents such as commercial banks for servicing an LEA's maturing interest and principal payments on indebtedness.

0493 Prepayments from Persons or Firms

Amounts advanced as prepayments for costs to be incurred by the school system on behalf of persons or firms.

0494 Taxes Held in Escrow

Taxes held for which disposition is remaining.

0496 Due to Student Groups

Amounts due to student groups.

0499 Other Current Liabilities

Other current liabilities not provided for elsewhere.

❖ *Noncurrent Liabilities*

Debt with a maturity of more than one year after the date of issuance.

0500 NONCURRENT PAYABLES

0510 BONDS PAYABLE

Bonds which have not reached or passed their maturity date and which are not due within one year.

0520 FINANCED PURCHASE AGREEMENTS PAYABLE

The present value of expected payments to be made during the term of the agreement.

0530 LEASE AND OTHER RIGHT TO USE OBLIGATIONS

The present value of payments to be made during the lease or other right to use arrangement.

0540 ACCUMULATED COMPENSATED ABSENCES

Future vacation, sick, and other leave benefits that represent an accrued liability to the employer under the conditions outlined in GASB Statement #16.

0550 AUTHORITY LEASE OBLIGATIONS

The principal amount outstanding on authority obligations. If the outstanding principal amount is not known, the discounted present value of payments to be made in future years to an authority in accordance with the current schedule from the present to the fulfillment of the agreement should be used. The discount factor to be used should be the known interest rate on the authority obligations.

0560 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A liability account for the noncurrent portion of OPEB calculated per GASB Statement #75. Do not include termination benefits or pension related costs to this account code.

0570 NET PENSION LIABILITY

The liability of employers to employees for benefits provided through a defined benefit pension plan or a defined contribution benefit pension plan as defined in GASB Statement #68

0599 OTHER NONCURRENT LIABILITIES

Other noncurrent liabilities not provided for elsewhere. Include mortgages payable and noncurrent portion of interfund advances/loans in this account code.

❖ *Budgetary Accounts*

These categories represent accounts, which reflect budgeted and actual amounts related to expenditures, other uses and encumbrances.

0600 BUDGETARY APPROPRIATIONS

0601 Appropriations Control Account (Budget Account) (Interim Statements Only)

This account records authorizations granted by the school board or legislative body to expend funds for specific purposes. This account appears in a balance sheet prepared during the fiscal period. It is closed out and does not appear in the balance sheet prepared at the close of the fiscal period. This account appears on interim financial statements only and is a control account.

0602 Expenditures Control Account (Debit) (Interim Statements Only)

This account appears in balance sheets prepared during the fiscal period and designates the total of expenditures charged against appropriations during this period. The expenditure account, along with the other uses and encumbrances accounts, is shown in each governmental fund balance sheet as a deduction from the Appropriations account to arrive at the available balance of total appropriations. (This account is to be used as an expense control account in Proprietary Funds – appears on Interim Statements Only.)

0603 Encumbrances Control Account (Debit) (Interim Statements Only)

This account designates obligations in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted, along with the expenditures and other uses from the Appropriations account, to arrive at the available balance. (Appears on Interim Statements Only.)

0604 Estimated Other Financing Uses Control Account (Budget Account)

The amount of other financing uses estimated to be charged against appropriations during the fiscal period. Other financing uses include debt service payments (principal and interest), authority rentals, and transfers of monies between funds. This account appears on interim financial statements only and is a control account.

0605 Other Financing Uses Control Account (Interim Statements Only)

This account appears in balance sheets prepared during the fiscal period and designates the total of other financing uses charged against appropriations during this period. This account represents the total of other uses of the governmental funds not properly classified in the 1000 to 4000, inclusive, functions. These include debt service payments (principal and interest), authority rentals, and transfers of monies between funds. The other financing uses, along with the expenditures, and encumbrances, are deducted from the Appropriation account to arrive at the available balance. This account can be used as a control account.

❖ *Fund Balance /Fund Net Position*

These accounts report the difference between assets plus deferred outflows of resources, and liabilities plus deferred inflows of resources.

0700 BUDGETARY FUND BALANCE & NET POSITION

0780 BUDGETARY FUND BALANCE (Budget Account, Interim Statements Only)

Budgetary resources and obligations of the current year are recorded here to maintain them separately from the fund balance of the preceding year. The balance in this account represents at any time the difference between the total of the estimated revenues and other financing sources and the total of the appropriations in the current fiscal year. This is a temporary account and at the end of the fiscal year, the budgetary accounts except Reserve for Encumbrances are closed to this account and the debit or credit balance is then closed to General Ledger Accounts 0830-Committed Fund Balance, 0840-Assigned Fund Balance, and/or 0850-Unassigned Fund Balance.

0790 NET POSITION

Net position is the difference between total assets plus deferred outflows of resources, and total liabilities plus deferred inflows of resources. Net Position is displayed in three components, which are 1) Invested in Capital Assets, Net of Related Debt, 2) Restricted (distinguishing among major categories of restrictions), and 3) Unrestricted. Each of these components, reported on the Statement of Net Position and the Proprietary Fund Statement of Net Position, is defined below.

0791 Net Investment In Capital Assets

The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital

assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

0792 – 0798 Restricted Net Position

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Net Position is restricted because (1) constraints or limits are externally imposed by creditors, grantors, contributors, or laws and regulations by another government, or by (2) constitutional provisions or enabling legislation. Enabling legislation provides authority to assess, levy, charge, or otherwise mandate payments from others and includes a legal requirement that those resources be used only for a specific purpose stated in legislation.

Restricted Net Position distinguishes between major categories of restrictions (i.e., debt service, capital projects, permanent funds, etc.) by separate lines. When reporting permanent fund endowments or fund principal amounts, Restricted Net Position should be segregated accordingly between expendable and nonexpendable amounts. Record restricted net position to the specific accounts listed below:

0792 Restricted for Retirement of Long-Term Debt

An account that represents the amount of net position that is legally obligated for long-term debt.

0793 Restricted for Capital Projects

An account that represents the amount of net position that is legally obligated for capital projects.

0794 Restricted for Permanent Endowments – Expendable Portion

An account that represents the amount of net position that is legally obligated for the expendable portion of permanent endowments.

0795 Restricted for Permanent Endowments – Nonexpendable Portion

An account that represents the amount of net position that is legally obligated for the nonexpendable portion of permanent endowments.

0798 Restricted for Other Purposes

An account that represents the amount of net position that is legally obligated for restrictions not mentioned in Accounts 0792 through 0795, above.

0799 Unrestricted Net Position

The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

0800 FUND BALANCE

0810 Nonspendable Fund Balance

Amounts that cannot be spent because they are either in a non-spendable form, or legally or contractually required to be maintained in tact such as inventory, or principal of a permanent fund.

0820 Restricted Fund Balance

Amounts constrained to be used for a specific purpose per external parties or legislation.

0830 Committed Fund Balance

Amounts constrained to be used for a specific purpose as per government's highest level of decision making authority such as the school board, board of directors, board of trustees, etc. Note: Board Resolution required. Constraint can also be removed or changed by an equal level action.

0840 Assigned Fund Balance

Amounts intended to be used for a specific purpose as per a committee or individual authorized by the governing body. These amounts are not restricted or committed.

0850 Unassigned Fund Balance

Amounts available for any purpose within the General Fund only. Other governmental funds, by their nature would automatically require that funds be classified as nonspendable, restricted, committed or assigned. In the event that a fund, other than the general fund has expenditures that exceed revenues, the unassigned fund balance category may be used to report a negative ending fund balance only.

0900 DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

GASB Statement #63 and Statement #65 primarily address deferred outflows/inflows of resources as created in GASB Concepts Statement #4 Elements of Financial Statements. Deferred outflows/inflows of resources should only be used as specifically required in authoritative GASB pronouncements.

Governments should provide details of the different types of deferred amounts in the notes to the financial statements if significant components of the total deferred amounts are obscured by aggregation.

0910 Deferred Outflows of Resources

Record here consumptions of net assets by the LEA that are applicable to a future reporting period.

0950 Deferred Inflows of Resources

Record here acquisitions of net assets by the LEA that are applicable to a future reporting period.

Section E

Expenditures and Other Financing Uses

❖ *Expenditures*

Expenditures and expenses are decreases of net financial resources in the applicable funds. They are classified in this Chart of Accounts by fund, function, object, funding source, instructional organization, and operational unit as required dimensions; subject matter, job classification, and special cost center as LEA optional dimensions. (These dimensions have been defined in Chart of Accounts Introduction)

The expenditure and expense accounting system has been so structured that all the costs within the particular subdivisions of that function can be combined to form a summary total of related costs. Costs are recorded only once so that they are mutually exclusive. The aggregation of mutually exclusive and related costs makes possible comparisons between the various functions and subdivisions of that function.

*** Functions and subfunctions that are required for state reporting purposes have been designated with an asterisk following the function/subfunction number.**

❖ *Other Financing Uses*

Other Financing Uses include outlays for debt service, fund transfers, and similar type transactions. Other financing uses are classified separately from the expenditures in Function 5000.

Note: In this manual, administrative functions are organized within the accounting structure in relation to the magnitude of expenditures usually found in a typical LEA. However, an LEA does not have to structure its administrative organization to conform to this accounting structure.

❖ *Expenditure Function Codes*

1000 INSTRUCTION

Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs[1], which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as web-based/ computerized, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. Do not record administrative instructional support costs here.

[1] Related costs include instructional expenditures for salaries, contracted services, travel expenses, equipment rental, supplies, books, technology hardware and software, maintenance costs directly attributable to instructional equipment and other expenses such as sabbatical leaves.

INSTRUCTION FUNCTION AND PROGRAM CODING

Program coding is included in the instruction function, e.g. 1000, 1100, 1200: 1000 is the Instruction Function and 1100 is the Regular Instruction Program, 1200 is the Special Instruction Program, etc.

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 12th 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 for vocational education including tuition, capital outlay, authority rental, and debt service.

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 for vocational education including tuition, capital outlay, authority rental, and debt service.

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 PA 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 PA 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 using object 566.

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 PA School Code, 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 administrating 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. Management contracts must be reviewed and contract fees should be allocated to the most appropriate sub-functions within 2300. **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 Statement #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, bank fees and paying agent fees (object 810), 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 and Police Officer costs to this function**.

2690 * OTHER OPERATION AND MANTENANCE 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. (Transactions should be recorded to 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 and leases. **Include swap termination fees in 5110-990.**

5120 * DEBT SERVICE – REFUNDED BONDS / NOTES

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/note issues from resources provided by the new bond/note 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 Statement #33. Additional information regarding the coding of refunds can be found in Accounting Bulletin # 99-1.

5140 * LEASES AND OTHER RIGHT TO USE ARRANGEMENTS

This account is used to record the expenditures incurred for payments on GASB 87 leases and GASB 96 other right to use arrangements. Payments on items such as SBITAs are included here. Note: Function 5140 was previously used to account for Short Term Borrowing-Interest and Costs until the 2015-16 fiscal year.

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 21-29
Code transfers to special revenue funds 21, 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 CUSTODIAL FUND TRANSFERS

Fund transfers to trust and custodial funds: Funds 70 & 80 (except Fund 81). To be used with object 939. Transfers to Fund 81 are coded to function 5280.

5280 * STUDENT ACTIVITY CUSTODIAL FUND TRANSFERS

Fund transfers to student activity custodial 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 CUSTODIAL INTRAFUND TRANSFERS

Transfers made from one program of the Trust and Custodial Funds to another program of the Trust and Custodial Funds. Student activity custodial fund intrafund transfers are recorded to function 5480.

5480 STUDENT ACTIVITY CUSTODIAL INTRAFUND TRANSFERS

Transfers made from one program of the Student Activity Custodial Fund to another program of the Student Activity Custodial 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 Codes

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. Include amounts that are paid directly to an employee or those that are deposited into another account such as a 403b on behalf of the employee.

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.

119 Additional Compensation

Compensation not specified elsewhere in the 100 series of objects. Include here items such as bonuses or incentives. Include compensation that is paid directly to an employee or that is deposited into another account such as a 403b on behalf of the employee.

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 resource officers, police officers, and 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 Statement #75.**

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 for Public School Employee's Retirement System plans. Use of lower level object codes is optional. **Contributions to any other retirement plan should be coded to object 290.**

231 PSERS Defined Benefit Plans

The full employer's share of retirement contributions paid directly to PSERS for defined benefit plans.

232 PSERS Defined Contribution Plans

The full employer's share of retirement contributions paid to VOYA for defined contribution plans.

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 may only be used in conjunction with Staff Development expenditure functions 2271, 2272, 2834, and 2836; Instructional functions 1600 and 1806; and Non-public functions 1500, 2280, 2450 and 2750.

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 Statement #75.**

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 Statement #75. ***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 Statement #75.

282 OPEB Costs Other Than Health Benefits

Amounts paid by the LEA to provide OPEB benefits other than health in accordance with GASB Statement #75.

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. Record web based instructional purchases or services from the IU to this object code. NOTE: Record deductions from the Basic Education Subsidy for IU-operated special education classes to object 594 - Intermediate Units Payments by Withholding for Special Classes. These costs should also not be charged to object 560, tuition, so that accurate tuition rates can be calculated for school districts.

323 Professional Educational Services – Other Educational Agencies
Record to this sub-account the expenditures incurred for contracted educational services provided by other educational agencies. Record purchased web based instructional costs to this object code. This definition includes contracted educational costs for students receiving regular or special education services at out-of-state educational agencies and costs for non-4010 students attending an APS.

~~324 Professional Educational Services – Employee Training and Development Services~~ - DELETED
Beginning in 2018-19: Employee Training and Development Services should be recorded to object 360

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.

360 EMPLOYEE TRAINING AND DEVELOPMENT SERVICES

Record to this 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. This object may only be used in conjunction with Staff Development expenditure functions 2271, 2272, 2834, and 2836; Instructional functions 1600 and 1806; and Non-public functions 1500, 2280, 2450 and 2750.

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, and storm water fees.

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. Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.

440 RENTALS

Costs for rental of land, buildings, equipment, and vehicles. Record expenditures to the following sub-accounts. Do not record costs for any arrangements that meet the criteria of leases per GASB 87 or right to use arrangements per GASB 96 within the 440 object codes.

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 Rental of Hardware and Related Technology Services

Record here the rental costs incurred for mainframe computers, mini-computers, micro / personal computers, electronic office machines, multi-use copiers, printers, dial-up, and dedicated 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. Maintenance costs on these items should be recorded to object 438. Costs for any arrangements that meet the criteria of leases per GASB 87 or right to use arrangements per GASB 96 should not be included in this object code. Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.

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. I**nclude here the cost of fuel purchases for use by your contracted carrier.**

Note: If a contracted carrier agreement contains embedded leases that meet the criteria of leases under GASB 87, the payments on the lease portion of the agreement must be coded to function 5140. In the initial year of the agreement, recognition of a capital outlay for the current value of the embedded lease would be recorded to 2700-730.

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 career and technology centers, area vocational technical schools, and/or special program jointures. **This includes tuition, transportation services, capital outlay, payments applicable to bond or authority rental obligations, and all other payments to, or on behalf of a 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 Community College sponsorship payments, and 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 the PA Chartered Schools for the Deaf and Blind and 4010 students attending Approved Private Schools. Note: non-4010 APS student costs should be coded to object 323.

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 360.

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

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.

Notes:

- 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.
- Instructional related technology purchases from an IU or another LEA should be recorded to object 322 or 323.
- **Costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

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. Also include the initial capital outlay for GASB 87 leases & GASB 96 other right to use arrangements such as SBITAs. (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. 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.

730 LEASES and OTHER RIGHT TO USE ARRANGEMENTS – GASB 87 & 96

Initial capital outlay expenditures for GASB 87 leases and GASB 96 Other Right to Use Arrangements. Do not include the subsequent principal and interest payments on leases or other right to use arrangements within these codes.

731 Land Lease

Initial capital outlay expenditures for GASB 87 land leases.

732 Building Lease

Initial capital outlay expenditures for GASB 87 building leases.

736 Technology Equipment Lease

Initial capital outlay expenditures for GASB 87 technology equipment leases.

738 Technology Software Lease and Other Right to Use Arrangements

Initial capital outlay expenditures for technology software GASB 87 leases and GASB 96 other right to use arrangements.

739 Leases - Other

Initial capital outlay expenditures for other GASB 87 leases.

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.

~~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 Equipment - Original

Expenditures for original technology related equipment, hardware, and infrastructure. This category includes the original purchase of electronic information systems equipment 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 infrastructure consisting of the relatively permanent system of built-in cables and equipment. **Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

~~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. **Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

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. **Note: costs related to equipment utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

766 Capitalized Technology Equipment - Replacement

Expenditures for replacement technology related equipment, hardware, and infrastructure. This category includes the purchase of replacement electronic information systems equipment 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 infrastructure consisting of the relatively permanent system of built in cables and equipment. **Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

~~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. **Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.**

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~~ - DELETED

Beginning in 2018-19: Record expenditures for Technology Infrastructure in object 756 or 766 accordingly

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 to this object: debt issuance fees within Function 2390, and bank fees and paying agent fees within Function 2519.**

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, financed purchase agreements, leases, other right to use arrangements, 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 – Loans and Financed Purchase Agreements

Expenditures for interest on loans and financed purchase agreements. Note: interest on GASB 87 leases or GASB 96 other right to use arrangements should be coded to objects 834 or 835 respectively.

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.

834 Interest – Leases

Expenditures for interest on leases that meet the criteria of GASB 87. Note: interest on financed purchase agreements or other right to use arrangements should be coded to objects 831 or 835 respectively.

835 Interest – Other Right to Use Arrangements

Expenditures for interest on other right to use arrangements that meet the criteria of GASB 96. Include here interest on items such as SBITAs. Note: interest on GASB 87 leases should be coded to object 834.

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 record principal payments on debt service, serial bonds, long term loans, financed purchase agreements, leases, and other right to use arrangements. Principal payments on Authority Building Obligations should be coded to object 920. *Note: Payments to, or on behalf of 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 Financed Purchase Agreements – Principal Payments

Outlays from current funds to record principal payments on long term loans and financed purchase agreements. Note: principal payments on GASB 87 leases or other right to use arrangements should be coded to objects 913 or 914 respectively.

912 Serial Bonds – Principal Payments

Outlays from current funds to record principal payments on serial bonds.

913 Leases – Principal Payments

Outlays from current funds to record principal payments on leases that meet the criteria of GASB 87. Note: principal payments on financed purchase agreements or other right to use arrangements should be coded to objects 911 or 914 respectively.

914 Other Right to Use Arrangements – Principal Payments

Outlays from current funds to record principal payments on other right to use arrangements that meet the criteria of GASB 96. Include here payments for SBITAs. Note: principal payments on GASB 87 leases or financed purchase agreements should be coded to objects 913 or 911 respectively.

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, or on behalf of 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 PA 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.**

Section G

Revenues and Other Financing Sources

❖ *Revenues*

Revenues for governments are defined in general as: Increases in assets without a corresponding increase in liabilities or recovery of expenditure.

Revenues are classified as local, state, or federal sources:

Revenue from local sources is the amount of money produced within the boundaries of the LEA and available to the LEA for its use. It includes tax revenues and other intergovernmental revenues collected by another governmental unit, local tax collector or agent of the LEA (net of collection fees). Shared revenues are revenues levied and / or collected by another governmental unit, and shared with the LEA in proportion to the amount collected on behalf of the LEA. Local source revenues also include investment income, cafeteria revenues, student activity revenues, rental receipts, tuition received from other LEAs or patrons, donations, and gifts. Federal, state, and local revenues received by the LEA through another governmental unit, school entity, consortium, vocational school, alternative school or intermediate unit are also considered local revenue.

An illustration of revenue from another governmental unit is a sales tax levied and collected by a county government, which then distributes the money collected to the LEAs on a flat grant or equalization-aid basis. In this example, on the books of an LEA, the county would be the intermediate source and this revenue would be considered revenue from an intermediate local source, account #6810.

Revenue from state sources includes grants, subsidies, contracts, and entitlements received from the Commonwealth of Pennsylvania. This revenue includes basic instructional and operational subsidies, specific educational program subsidies, non-educational program subsidies, state reimbursements for school employee benefits, nonpublic program funding, vocational training for adults, and school milk, lunch, and breakfast programs. Much of this revenue is based on weighted average daily student attendance, local wealth, and legislated distribution formulas. State revenues received from another local source, rather than directly from the Commonwealth, should be recorded to the 6820 account series.

Revenue from federal sources includes grants, subsidies, contracts, and entitlements received either directly from the Federal Government offices or through the Commonwealth of Pennsylvania. This money is generally program specific with program reporting requirements attached to each program. In determining whether revenue is federal revenue, it is unimportant whether the funds are distributed directly to the LEA by the Federal government or through some intervening State agency. Federal revenue will have a Catalog of Federal Domestic Assistance (CFDA) number and could be received from the Federal government, State government, Local government or another public school. When an LEA does not have a method for determining the prorated share of federal, state, and other sources of revenue in a commingled grant, the distributing agency should provide this information to each recipient. Federal revenues received through another local source, rather than direct from the Federal government or through the Commonwealth of Pennsylvania, should be recorded to the appropriate 6830 account series.

❖ *Other Financing Sources*

Other Financing Sources are not classified as revenues in most fund types because the receipts are not earned by the LEA. Other financing sources for a public school include proceeds from long-term debt financing agreements, receipt from other funds of the school, and proceeds from the sale or compensation for the loss of fixed assets. Other Financing Sources are classified separately under account code series 9000.

6000 REVENUE FROM LOCAL SOURCES

The amount of money produced within the boundaries of the LEA and available to the LEA for its use; and monies collected by a political subdivision, i.e., county, borough, etc. between the LEA and the State. (Revenues are not recorded to this account but to the following sub-accounts.)

6100 TAXES LEVIED / ASSESSED BY THE LEA

Compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit. For state level reporting, only the net taxes are to be reported in the accounts of the 6100 series. Net taxes mean the face amount of the individual tax less discounts plus interest and penalties. If an LEA desires to detail the discounts, penalties, and interest, accounts are provided in the 6200 and 6300 series for this purpose, but the use of these accounts is not required. (Revenues are not recorded to this account number, but to the following sub-accounts.)

6110 AD VALOREM TAXES

Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA, which within legal limits, is the final authority in determining the amount to be raised for school purposes. (Revenues are not recorded to this account number but to the following sub-accounts.)

6111 Current Real Estate Taxes

Revenue received from taxes assessed and levied upon real property. Include Clean and Green roll-back tax revenue.

6112 Interim Real Estate Taxes

Taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

6113 Public Utility Realty Tax

Revenue received under terms of the Public Utility Realty Tax Act (Act 66 of 1970). Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state then collects and distributes a prescribed sum among local taxing authorities, and that payment of state tax shall be in lieu of local taxes upon utility realty.

6114 Payments In Lieu Of Current Taxes – State / Local Reimbursement

Revenue received in lieu of taxes for property withdrawn from the tax rolls of the LEA for public housing, forest lands, game lands, water conservation or flood control. (This revenue is classified “From Local Sources” although payments may be received from Public Housing Authorities, the Department of Education, the Department of Environmental Resources, the State Game Commission or the County Commissioners.)

6115 Payments In Lieu Of Current Taxes – Federal Reimbursement

Revenue received in lieu of taxes for property withdrawn from the tax rolls of the LEA for the reasons listed in the definition above. This account should be used only for reimbursements originating from the Federal government.

6120 CURRENT PER CAPITA TAXES, SECTION 679

Revenue received from per capita taxes levied under Section 679 of the PA School Code. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.

6130 CURRENT TAXPAYER RELIEF TAXES – PROPORTIONAL ASSESSMENTS

Compulsory charges levied on a proportional basis by the LEA in accordance with Special Session Act 1 of 2006 (Taxpayer Relief Act) for the purpose of funding homestead and farmstead exclusions. (Revenues are not recorded to this account number but to the following sub-accounts.)

6131 Current Act 1 Earned Income Taxes

Revenue received under SS Act 1 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn an income within the taxing jurisdiction of the LEA. **Earned income taxes received pursuant to Act 511 of 1965 should continue to be coded to Function 6151.**

6132 Current Act 1 Personal Income Taxes

This tax is not currently levied by any LEA in Pennsylvania. Revenue received under SS Act 1 for taxes levied upon wages, salaries, commissions, net profits, interest, dividends, net income from property disposition, rents and royalties, and gambling/lottery winnings of those within the taxing jurisdiction of the LEA.

6140 CURRENT ACT 511 TAXES – FLAT RATE ASSESSMENTS

Compulsory charges levied on a flat rate basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act). (Revenues are not recorded to this account number but to the following sub-accounts.)

6141 Current Act 511 Per Capita Taxes

Revenue received under Act 511 for per capita taxes assessed. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.

6142 Current Act 511 Occupation Taxes – Flat Rate

Revenue received under Act 511 for flat rate assessment of occupation taxes. The flat rate occupation tax is a tax placed on the occupations of persons residing within the district. The assessing of the value of occupations is done by county assessing authorities unless otherwise provided for by the taxing authority. Although there is a range in the occupation assessments intended to reflect to some extent the differential in earning power among different types and levels of occupation, the valuations themselves bear no relationship to the potential earning power of individuals in these occupations.

6143 Current Act 511 Local Services Taxes

Revenue received under Act 511 and Act 7 of 2007 for flat rate assessment of local services taxes. The local services tax is levied on resident and non-resident individuals employed within the taxing district for the privilege of engaging in an occupation.

6144 Current Act 511 Trailer Taxes

Revenue received under Act 511 for flat rate assessment on the use and occupancy of house trailers or mobile homes whether used for business or dwelling purposes. The tax is referred to as an interim tax levied on property not assessed as real estate. The tax remains in effect until the trailer or mobile home is connected to a facility or foundation, at which time it is then added to the assessment rolls for real estate tax purposes.

6145 Current Act 511 Business Privilege Taxes – Flat Rate
Revenue received under Act 511 for flat rate assessment on certain occupations, trades, and professions, as well as merchants, vendors, and others for the privilege of doing business within the LEA's jurisdiction.

6146 Current Act 511 Mechanical Device Taxes – Flat Rate
Revenue received under Act 511 for flat rate assessment on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on musical devices operated through insertion of a coin.

6149 Current Act 511 Taxes, Other Flat Rate Assessments
Revenue received under Act 511 for flat rate assessments not specified above.

6150 CURRENT ACT 511 TAXES – PROPORTIONAL ASSESSMENTS
Compulsory charges levied on a proportional basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act). (Revenues are not recorded to this account number but to the following sub-accounts.)

6151 Current Act 511 Earned Income Taxes
Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA. **Earned income taxes received pursuant to SS Act 1 of 2006 should be coded to Function 6131.**

6152 Current Act 511 Occupation Taxes
Revenue received under Act 511 for assessment of occupation taxes. The occupation tax is a tax placed on the occupations of persons residing within the district. The assessing of the value of occupations is done by county assessing authorities unless otherwise provided for by the taxing authority. Although there is a range in the occupation assessments intended to reflect to some extent the differential in earning power among different types and levels of occupations, the valuations themselves bear no relationship to the potential earning power of individuals in these occupations.

6153 Current Act 511 Real Estate Transfer Taxes
Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

6154 Current Act 511 Amusement Taxes
Revenue received under Act 511 for percentage assessment on admission prices to places of amusement, entertainment or recreation.

6155 Current Act 511 Business Privilege Taxes
Revenue received under Act 511 for an assessment of gross receipts on certain occupations, trades, and professions, as well as merchants, vendors and others for the privilege of doing business within the LEA's jurisdiction.

6156 Current Act 511 Mechanical Device Taxes – Percentage
Revenue received under Act 511 for a percentage assessment of gross receipts on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on musical devices operated through insertion of a coin.

6157 Current Act 511 Mercantile Taxes

Revenue received under Act 511 for percentage assessment of gross receipts on wholesale and retail businesses. The tax is levied on any person engaged in one of the following businesses in a taxing district: wholesale dealers or dealers in goods, wares, and merchandise, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold.

6159 Current Act 511 Taxes, Other Proportional Assessments

Revenue received under Act 511 for a proportional assessment or percentage assessment not specified above.

6160 NON-REAL ESTATE TAXES – FIRST CLASS DISTRICTS ONLY

Compulsory charges levied by first class districts only on non-real estate bases. (Revenues are not recorded to this account number but to the following sub-accounts.)

6161 Current Earned Income Taxes

Revenue received from taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the first class school district.

6162 Current Liquor Sales Tax

Revenue received by the Philadelphia School District from taxes on retail sales of liquor, malt, and brewed beverages, which are sold or dispensed by any hotel, restaurant, club or person located in the district and licensed by the Commonwealth of PA to sell or dispense liquor, malt or brewed beverages.

6163 Current Cigarette Tax

Revenue received by the Philadelphia School District from tax imposed on the sale of cigarettes. (Code previously utilized to record 1st Class SD Personal Property Tax)

6164 Current Sales and Use Tax

Revenue received by the Philadelphia School District from sales and use tax. (Code previously utilized to record 1st Class SD Current Mercantile License Tax)

6165 Current General Business Taxes

Current revenue received from assessment on certain occupations, trades, and professions, as well as merchants, vendors, and others for the privilege of doing business within the jurisdiction of the first class school district. Include Rideshare revenue in this code.

6166 Current Business Use And Occupancy Taxes

Revenue received from taxes imposed on the use or occupancy of real estate for the purpose of carrying on business, trade, occupation, profession, vocation or any other commercial or industrial activity within the jurisdiction of the first class school district.

6167 Current Non-Business Income Taxes

Revenue received from taxes applied by the first class school district to non-business income from dividends, interest or securities, etc.

6168 Current Real Estate Transfer Taxes

Current revenue received by the first class school district for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

6169 Current Mercantile Taxes

Current revenue received by the first class school district for percentage assessment of gross receipts on wholesale and retail businesses. The tax is levied on any person engaged in one of the following businesses in a taxing district: wholesale dealers in goods, wares, and merchandise, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold.

6200 DISCOUNTS TAKEN ON TAXES LEVIED / ASSESSED BY THE LEA

Discounts taken by the taxpayer on compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit. The use of these accounts is optional for the LEA; reporting on the state level does not require the information to be broken out in the 6200 series of accounts. The taxes levied are recorded in the 6100 series of accounts, net of any discounts, interest or penalties. However, these 6200 accounts are provided if an LEA desires to detail its discounts. (The 6200 series of accounts are debit balance accounts, e.g., contra accounts to the Local Current Tax Accounts.) (Discounts are not recorded to this account number but to the following sub-accounts.)

6210 DISCOUNTS TAKEN ON PROPERTY AND AD VALOREM TAXES / ASSESSED BY THE LEA

Discounts taken on taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. (Discounts are not recorded to this account number but to the following sub-accounts.)

6211 Discounts Taken On Current Real Estate Taxes

Discounts taken on revenue received from taxes assessed and levied upon real property.

6212 Discounts Taken On Interim Real Estate Taxes

Discounts taken on taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

6213 Discounts Taken on Act 50 Tax Reform

Discounts taken on taxes levied under Act 50 of 1998.

6214 Discounts Taken on Act 50 Homestead / Farmstead

Discounts taken on Homestead and Farmstead taxes levied under Act 50 of 1998.

6220 DISCOUNTS TAKEN ON CURRENT PER CAPITA TAXES, SECTION 679

Discounts taken on revenue received from per capita taxes levied under Section 679 of the PA School Code.

6230 TAX REVENUES FOREGONE DUE TO HOMESTEAD / FARMSTEAD EXCLUSIONS

6231 Homestead Exclusion

The Homestead Exclusion may be any amount the district determines as appropriate but may not exceed 50 percent of the median (exact middle) assessed value of all eligible properties within the district. A Homestead is defined as the residence, including land and any other structures located on the parcel of property, which has met the following conditions:

- Must be the owner's primary domicile.

- Property may not be owned by a business.
- Property owner has applied for the exclusion.

6232 Farmstead Exclusion

Act 50 requires local school districts to provide for a Farmstead Exclusion if they provide Homestead Exclusion. The amount of the Farmstead Exclusion may be any amount the district chooses, but may not exceed the amount provided for the Homestead Exclusion. A farm may receive both a Homestead and Farmstead Exclusion at the same time.

For a property to qualify for a Farmstead Exclusion, it must meet several conditions as defined by the Act:

- Farmhouses must be the owner's primary domicile.
- Farms must be a minimum of ten (10) contiguous acres (multiple parcels may be included but must be contiguous).
- Buildings must be used in "commercial agricultural production."
- Buildings must not be subject to any other preferential tax treatment.

The Farmstead applies to the buildings only; therefore, the land would be eligible to remain qualified for "clean and green."

6240 DISCOUNTS TAKEN ON CURRENT LOCAL ENABLING TAXES – FLAT RATE ASSESSMENTS

Discounts taken on compulsory charges levied on a flat rate basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act). (Discounts are not recorded to this account number but to the following sub-accounts.)

6241 Discounts Taken On Current Act 511 Per Capita Taxes

Discounts taken on revenue received under Act 511 for per capita taxes assessed.

6242 Discounts Taken On Current Act 511 Occupation Taxes – Flat Rate

Discounts taken on current revenue received under Act 511 for flat rate assessment of occupation taxes.

6244 Discounts Taken On Current Act 511 Trailer Taxes

Discounts taken on current revenue received under Act 511 for flat rate assessment on the use and occupancy of house trailers or mobile homes whether used for business or dwelling purposes.

6245 Discounts Taken On Current Act 511 Business Privilege Taxes – Flat Rate

Discounts taken on current revenue received under Act 511 for flat rate assessment on certain occupations, trades, and professionals as well as merchants, vendors, and others for the privilege of doing business within the LEA's jurisdiction.

6246 Discounts Taken On Current Act 511 Mechanical Device Taxes – Flat Rate

Discounts taken on current revenue received under Act 511 for flat rate assessment on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on phonographs or similar musical devices operated through insertion of a coin.

6249 Discounts Taken On Current Act 511 Taxes, Other Flat Rate Assessments

Discounts taken on current revenue received under Act 511 for flat rate assessments not specified above.

6250 DISCOUNTS TAKEN ON CURRENT LOCAL ENABLING TAXES – PROPORTIONAL ASSESSMENTS

Discounts taken on compulsory charges levied on a proportional basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act). Discounts are not recorded to this account number but to the following sub-accounts.)

6252 Discounts Taken On Current Act 511 Occupation Taxes

Discounts taken on revenue received under Act 511 for an assessment of occupation taxes.

6253 Discounts Taken On Current Act 511 Real Estate Transfer Taxes

Discounts taken on revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

6254 Discounts Taken On Current Act 511 Amusement Taxes

Discounts taken on revenue received under Act 511 for percentage assessment on admission prices to places of amusement, entertainment or recreation.

6255 Discounts Taken On Current Act 511 Business Privilege Taxes

Discounts taken on revenue received under Act 511 for an assessment of gross receipts on certain occupations, trades, and professions, as well as merchants, vendors, and others for the privilege of doing business within the LEA's jurisdiction.

6256 Discounts Taken On Current Act 511 Mechanical Device Taxes – Percentage

Discounts taken on revenue received under Act 511 for percentage assessment of gross receipts on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on phonographs or similar musical devices operated through insertion of a coin.

6257 Discounts Taken On Current Act 511 Mercantile Taxes

Discounts taken on revenue received under Act 511 for percentage assessment of gross receipts on wholesale and retail businesses.

6259 Discounts Taken On Current Act 511 Taxes, Other Proportional Assessments

Discounts taken on revenue received under Act 511 for an assessment or percentage assessment not specified above.

6260 DISCOUNTS TAKEN ON NON-REAL ESTATE TAXES – FIRST CLASS DISTRICTS ONLY

Discounts taken on compulsory charges levied by first class districts only on non-real estate bases. (Discounts are not recorded to this account number but to the following sub-accounts.)

6262 Discounts Taken On Current Liquor Sales Taxes

Discounts taken on revenue received from assessment of Liquor Sales Taxes in the Philadelphia School District.

6263 Discounts Taken On Current Personal Property Taxes
Discounts taken on revenue received from assessments by the first class school district on intangible personal property within its jurisdiction.

6264 Discounts Taken On Current Mercantile License Taxes
Discounts taken on revenue received from assessment of a mercantile license tax on persons engaging in wholesale or retail businesses within a jurisdiction of the first class school district.

6265 Discounts Taken On Current General Business Taxes
Discounts taken on revenue received from assessment on certain occupations, trades, and professions, as well as merchants, vendors and others for the privilege of doing business within the jurisdiction of the first class school district.

6266 Discounts Taken On Current Business Use And Occupancy Taxes
Discounts taken on revenue received from taxes imposed on the use or occupancy of real estate for the purpose of carrying on business, trade, occupation, profession, vocation or any other commercial or industrial activity within the jurisdiction of the first class school district.

6267 Discounts Taken On Current Non-Business Income Taxes
Discounts taken on revenue received from taxes applied by the first class school district to non-business income from dividends, interest on securities, etc.

6268 Discounts Taken On Current Real Estate Transfer Taxes
Discounts taken on revenue received by the first class school district for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

6269 Discounts Taken On Current Mercantile Taxes
Discounts taken on revenue received by the first class school district for percentage assessment of gross receipts on wholesale and retail businesses.

6300 PENALTIES AND INTEREST COLLECTED ON TAXES LEVIED / ASSESSED BY THE LEA
Penalties and interest collected on taxes levied and recognized as revenue in the current fiscal year by the LEA for the purpose of financing services performed for the common benefit. The use of these accounts is optional for the LEA; reporting on the state level does not require the information to be broken out in the 6300 series of accounts. The taxes levied are recorded in the 6100 series of accounts, net of any discounts, interest or penalties. However, these 6300 accounts are provided if an LEA desires to detail its penalties. (Penalties and interest collected on taxes accounted for as delinquent are recorded in the delinquent tax revenue accounts.) (Revenues are not recorded to this account number but to the following sub-accounts.)

6310 PENALTIES AND INTEREST COLLECTED ON AD VALOREM TAXES
Penalties and interest collected on taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. (Revenues are not recorded to this account number but to the following sub-accounts.)

6311 Penalties And Interest Collected On Real Estate Taxes
Penalties and interest collected on revenue received from taxes assessed and levied upon real property.

6312 Penalties And Interest Collected On Interim Real Estate Taxes
Penalties and interest collected on taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

6320 PENALTIES AND INTEREST COLLECTED ON PER CAPITA TAXES, SECTION 679
Penalties and interest collected on revenue received from per capita taxes levied under Section 679 of the PA School Code.

6340 PENALTIES AND INTEREST COLLECTED ON LOCAL ENABLING TAXES – FLAT RATE ASSESSMENTS
Penalties and interest collected on compulsory charges levied on a flat rate basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act). (Revenues are not recorded to this account number but to the following sub-accounts.)

6341 Penalties And Interest Collected On Act 511 Per Capita Taxes
Penalties and interest collected on revenue received under Act 511 for per capita taxes assessed.

6342 Penalties And Interest Collected On Act 511 Occupation Taxes – Flat Rate
Penalties and interest collected on revenue received under Act 511 for flat rate assessment of occupation taxes.

6343 Penalties And Interest Collected On Act 511 Local Services Taxes
Penalties and interest collected on revenue received under Act 511 for flat rate assessment of local services taxes.

6344 Penalties And Interest Collected On Act 511 Trailer Taxes
Penalties and interest collected on revenue received under Act 511 for flat rate assessment on the use and occupancy of house trailers or mobile homes whether used for business or dwelling purposes.

6345 Penalties And Interest Collected On Act 511 Business Privilege – Flat Rate
Penalties and interest collected on revenue received under Act 511 for flat rate assessment on certain occupations, trades and professions, as well as merchants, vendors and others for the privilege of doing business within the LEA's jurisdiction.

6346 Penalties And Interest Collected On Act 511 Mechanical Device Taxes – Flat Rate
Penalties and interest collected on revenue received under Act 511 for flat rate assessment on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on phonographs or similar musical devices operated through insertion of a coin.

6349 Penalties And Interest Collected On Act 511 Taxes, Other Flat Rate Assessments
Penalties and interest collected on revenue received under Act 511 for flat rate assessments not specified above.

6350 PENALTIES AND INTEREST COLLECTED ON LOCAL ENABLING TAXES – PROPORTIONAL ASSESSMENTS

Penalties and interest collected on compulsory charges levied on a proportional basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act). (Revenues are not recorded to this account number but to the following sub-accounts.)

6351 Penalties And Interest Collected On Act 511 Earned Income Taxes

Penalties and interest collected on revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.

6352 Penalties And Interest Collected On Act 511 Occupation Taxes

Penalties and interest collected on revenue received under Act 511 for an assessment of occupation taxes.

6353 Penalties And Interest Collected On Act 511 Real Estate Transfer Taxes

Penalties and interest collected on revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

6354 Penalties And Interest Collected On Act 511 Amusement Taxes

Penalties and interest collected on revenue received under Act 511 for percentage assessment on admission prices to places of amusement, entertainment or recreation.

6355 Penalties And Interest Collected On Act 511 Business Privilege Taxes

Penalties and interest collected on revenue received under Act 511 for an assessment of gross receipts on certain occupations, trades and professions, as well as merchants, vendors and others for the privilege of doing business within the LEA's jurisdiction.

6356 Penalties And Interest Collected On Act 511 Mechanical Device Taxes – Percentage

Penalties and interest collected on revenue received under Act 511 for a percentage assessment of gross receipts on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on phonographs or similar musical devices operated through insertion of a coin.

6357 Penalties And Interest Collected On Act 511 Mercantile Taxes

Penalties and interest collected on revenue received under Act 511 for percentage assessment of gross receipts on wholesale and retail businesses.

6359 Penalties And Interest Collected On Act 511 Taxes, Other Proportional Assessments

Penalties and interest collected on revenue received under Act 511 for a proportional assessment or percentage assessment not specified above.

6360 PENALTIES AND INTEREST COLLECTED ON NON-REAL ESTATE TAXES – FIRST CLASS DISTRICTS ONLY

Penalties and interest collected on compulsory charges levied by first class districts only on non-real estate taxes. (Revenues are not recorded to this account number but to the following sub-accounts.)

6361 Penalties And Interest Collected On Earned Income Taxes
Penalties and interest collected on revenue received from taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the first class school district.

6362 Penalties And Interest Collected On Liquor Sales Taxes
Penalties and interest collected on revenue received from Liquor Sales Taxes in the Philadelphia School District.

6363 Penalties And Interest Collected On Personal Property Taxes
Penalties and interest collected on revenue received from assessments by the first class school district on personal property within its jurisdiction.

6364 Penalties And Interest Collected On Mercantile License Taxes
Penalties and interest collected on revenue received from assessment of a mercantile license tax on persons engaging in wholesale or retail businesses within the jurisdiction of the first class school district.

6365 Penalties And Interest Collected On General Business Taxes
Penalties and interest collected on revenue received from assessment on certain occupations, trades and professions, as well as merchants, vendors and others for the privilege of doing business within the jurisdiction of the first class school district.

6366 Penalties And Interest Collected On Business Use And Occupancy Taxes
Penalties and interest collected on revenue received from taxes imposed on the use or occupancy of real estate for the purpose of carrying on business, trade, occupation, profession, vocation and any other commercial or industrial activity within the jurisdiction of the first class school district.

6367 Penalties And Interest Collected On Non-Business Income Taxes
Penalties and interest collected on revenue received from taxes applied by a first class school district to non-business income from dividends, interest on securities, etc.

6368 Penalties And Interest Collected On Real Estate Transfer Taxes
Penalties and interest collected on revenue received by the first class school district for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

6369 Penalties And Interest Collected On Mercantile Taxes
Penalties and interest collected on revenue received by the first class school district for percentage assessment of gross receipts on wholesale and retail businesses.

6400 DELINQUENCIES ON TAXES LEVIED / ASSESSED BY THE LEA
Compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit that have become delinquent. (Delinquent, for accounting purposes only, shall mean taxes recognized as revenue in a fiscal year subsequent to the fiscal year of levy.) Also, record to these accounts the applicable interest and penalties on tax revenue classified as delinquent. (Revenues are not recorded to this account number but to the following sub-accounts.)

6410 DELINQUENT AD VALOREM TAXES

Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes, which have become delinquent. (Revenues are not recorded to this account number but to the following sub-accounts.)

6411 Delinquent Real Estate Taxes

Revenue received from taxes assessed and levied upon real property, which have become delinquent.

6412 Delinquent Interim Real Estate Taxes

Taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate, which have become delinquent.

6413 Delinquent Public Utility Realty Tax

Revenue received under terms of the Public Utility Realty Tax Act (Act 66 of 1970), which have become delinquent.

6420 DELINQUENT PER CAPITA TAXES, SECTION 679

Revenue received from per capita taxes levied under Section 679 of the PA School Code, which have become delinquent.

6430 DELINQUENT TAXPAYER RELIEF TAXES – PROPORTIONAL ASSESSMENTS

Compulsory charges levied on a proportional basis by the LEA in accordance with Special Session Act 1 of 2006 (Taxpayer Relief Act), which have become delinquent. (Revenues are not recorded to this account number but to the following sub-accounts.)

6431 Delinquent Act 1 Earned Income Taxes

Revenue received under SS Act 1 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn an income within the taxing jurisdiction of the LEA, which have become delinquent. **Delinquent earned income taxes received pursuant to Act 511 of 1965 should continue to be coded to Function 6451.**

6432 Delinquent Act 1 Personal Income Taxes

This tax is not currently levied by any LEA in Pennsylvania. Revenue received under SS Act 1 for taxes levied upon wages, salaries, commissions, net profits, interest, dividends, net income from property disposition, rents and royalties, and gambling/lottery winnings of those within the taxing jurisdiction of the LEA, which have become delinquent.

6440 DELINQUENT LOCAL ENABLING TAXES – FLAT RATE ASSESSMENTS

Compulsory charges levied on a flat rate basis by the LEA in accordance with Act 511 of 1964 (Local Tax Enabling Act), which have become delinquent. (Revenues are not recorded to this account number but to the following sub-accounts.)

6441 Delinquent Act 511 Per Capita Taxes

Revenue received under Act 511 for per capita taxes assessed, which have become delinquent.

6442 Delinquent Act 511 Occupation Taxes – Flat Rate
Revenue received under Act 511 for flat rate assessment of occupation taxes, which have become delinquent.

6443 Delinquent Act 511 Local Services Tax
Revenue received under Act 511 for flat rate assessment of local services taxes, which have become delinquent.

6444 Delinquent Act 511 Trailer Taxes
Revenue received under Act 511 for flat rate assessments on the use and occupancy of house trailers or mobile homes whether used for business or dwelling purposes, which have become delinquent. (The tax is an interim tax levied on property not assessed as real estate.)

6445 Delinquent Act 511 Business Privilege Taxes – Flat Rate
Revenue received under Act 511 for flat rate assessments on certain occupations, trades, and professions, as well as merchants, vendors, and others for the privilege of doing business within the LEA's jurisdiction, which have become delinquent.

6446 Delinquent Act 511 Mechanical Device Taxes – Flat Rate
Revenue received under Act 511 for flat rate assessments on any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on phonographs or similar musical devices operated through insertion of a coin, which have become delinquent.

6449 Delinquent Act 511 Taxes, Other Flat Rate Assessments
Revenues received under Act 511 for flat rate assessments not specified above, which have become delinquent.

6450 DELINQUENT LOCAL ENABLING TAXES – PROPORTIONAL ASSESSMENTS
Compulsory charges levied on a proportional basis by the LEA in accordance with Act 511 of 1965 (Local Tax Enabling Act), which have become delinquent. (Revenues are not received to this account number but to the following sub-accounts.)

6451 Delinquent Act 511 Earned Income Taxes
Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA, which have become delinquent. **Delinquent earned income taxes received pursuant to SS Act 1 should be coded to Function 6431.**

6452 Delinquent Act 511 Occupation Taxes
Revenue received under Act 511 for an assessment of occupation taxes, which have become delinquent.

6453 Delinquent Act 511 Real Estate Transfer Taxes
Revenue received under Act 511 for percentage assessments on the transfer price of real property within the jurisdiction of the LEA, which have become delinquent.

6454 Delinquent Act 511 Amusement Taxes
Revenue received under Act 511 for percentage assessments on admission prices to places of amusement, entertainment or reception, which have become delinquent.

6455 Delinquent Act 511 Business Privilege Taxes
Revenue received under Act 511 for an assessment of gross receipts on certain occupations, trades, and professions, as well as merchants, vendors, and others for the privilege of doing business within the LEA's jurisdiction, which have become delinquent.

6456 Delinquent Act 511 Mechanical Device Taxes – Percentage
Revenue received under Act 511 for percentage assessments of gross receipts of any mechanical device, machine or apparatus for the playing of games for profit, amusement or entertainment or on phonographs or similar musical devices operated through insertion of a coin, which have become delinquent.

6457 Delinquent Act 511 Mercantile Taxes
Revenue received under Act 511 for percentage assessments of gross receipts on wholesale, and retail businesses, which have become delinquent.

6459 Delinquent Act 511 Taxes, Other Proportional Assessments
Revenue received under Act 511 for millage or percentage assessments not specified above, which have become delinquent.

6460 DELINQUENT NON-REAL ESTATE TAXES – FIRST CLASS DISTRICTS ONLY
Compulsory changes levied by first class districts only on non-real estate bases, which have become delinquent. (Revenues are not recorded to this account but to the following sub-accounts.)

6461 Delinquent Earned Income Taxes
Revenue received from taxes levied upon wages, salaries, commissions, net profits, or other compensation of those who earn income within the taxing jurisdiction of the first class school district, which have become delinquent.

6462 Delinquent Liquor Sales Taxes
Revenue received from assessments of Liquor Sales Taxes in the Philadelphia School District, which have become delinquent.

6463 Delinquent Cigarette Taxes
Revenue received by the Philadelphia School District from tax imposed on the sale of cigarettes, which has become delinquent.

6464 Delinquent Sales and Use Taxe
Revenue received by the Philadelphia School District from sales and use tax, which has become delinquent.

6465 Delinquent General Business Taxes
Revenue received from assessments on certain occupations, trades, and professions, as well as merchants, vendors, and others for the privilege of doing business within the jurisdiction of the first class school district, which have become delinquent.

6466 Delinquent Business Use And Occupancy Taxes
Revenue received from taxes imposed on the use or occupancy of real estate for the purpose of carrying on business, trade, occupation, profession, vocation or any other commercial or industrial activity within the jurisdiction of the first class school district, which have become delinquent.

6467 Delinquent Non-Business Income Taxes
Revenue received from taxes applied by the first class school district to non-business income from dividends, interest on securities, etc., which have become delinquent.

6468 Delinquent Real Estate Transfer Taxes
Revenue received by the first class school district for percentage assessment on the transfer price of real property within the jurisdiction of the LEA, which have become delinquent.

6469 Delinquent Mercantile Taxes
Revenue received by the first class school district for percentage assessment of gross receipts on wholesale and retail businesses, which have become delinquent.

6500 EARNINGS ON INVESTMENTS
Revenue from holdings invested for earning purposes.

6510 INTEREST ON INVESTMENTS AND INTEREST-BEARING CHECKING ACCOUNTS
Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts. (Investments would include U.S. treasury bills, notes, savings accounts, certificates of deposit, mortgages, or other interest-bearing investments.)

6520 DIVIDENDS ON INVESTMENTS
Dividends revenue received from stocks held for investments.

6530 REALIZED/UNREALIZED GAINS OR LOSSES ON INVESTMENTS
Gains or losses realized from the sale of bonds or stocks. Gains or losses represent the difference between sales proceeds and cost as of the date of sale. Record to this account any changes in fair value investment balances required by GASB Statement #31. (Generally, this account is used in proprietary fund accounting and reporting, and entity-wide external financial reporting under GASB Statement #34.)
Include all Swap gains within this revenue code.

6540 EARNINGS ON INVESTMENTS IN REAL PROPERTY
Revenue received for rental, use charges and other income on real property held for investment purposes.

6590 OTHER EARNINGS ON INVESTMENTS
Interest earnings not classified elsewhere in the 6500 series of accounts.

6600 FOOD SERVICE REVENUE
Revenue from students or adults for dispensing food. **Charter Schools only may use this revenue code in their general fund.** All other school entities will use the 6600 revenue codes in their Enterprise Fund. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the LEA.)

6610 DAILY SALES – REIMBURSABLE PROGRAMS
Revenue from students for the sale of breakfasts, lunches, and milk, which are considered reimbursable by the United States Department of Agriculture. (If a distinction between the type of reimbursable sale is desired, revenues will not be recorded to this account but to the following sub-accounts.)

6611 Daily Sales – School Lunch Program
Revenue received from students for the sale of reimbursable lunches.

6612 Daily Sales – School Breakfast Program
Revenue received from students for the sale of reimbursable breakfasts.

6613 Daily Sales – Milk
Revenue received from students for the sale of milk, which is reimbursable.

6620 DAILY SALES – NON-REIMBURSABLE PROGRAMS
Revenue received from students and / or adults for the sale of lunch, breakfast, and milk, which is non-reimbursable. (This account includes all sales to adults and a la carte sales.) (If more detail is desired, as in 6610, the LEA may subdivide as needed.)

6630 SPECIAL FUNCTIONS
Revenue received from students, adults, and / or organizations for the sale of food products and services for special functions (i.e., Athletic Banquets).

6640 NON-CASH CONTRIBUTIONS
The value of commodities or services donated to the food service program. The other half of the entry to complete this transaction is to record the value of the donation to expenditure account 3100, 633 or 870 Food Service - Donated Commodities or Services

6650 PRICE REDUCTION FOR REDUCED PRICE AND FREE MEALS (DEBIT)
The amount of price reduction from gross sales for reduced price meals and the gross amount for free meals served to students. (This account is used if the LEA records sale of meals to students at the gross sale price.) This is a contra-revenue account.

6690 OTHER FOOD SERVICE REVENUES
Revenue for food services not classified elsewhere in the 6600 series of accounts.

6700 REVENUES FROM LEA ACTIVITIES
Revenues resulting from school sponsored co-curricular and extra-curricular activities controlled and administered by the LEA as well as those from student sponsored activities. Revenues from student sponsored activities should be accounted for in either a custodial fund or special revenue fund and are not to be commingled with revenue from school sponsored activities. (Revenues are not recorded to this account but to the following sub-accounts.)

6710 ADMISSIONS
Revenue from patrons of a school sponsored activity or student sponsored activity, such as a concert or athletic event. Revenues from student sponsored activities should be accounted for in either a custodial fund or special revenue fund and are not to be commingled with revenue from school sponsored activities.

6720 BOOKSTORE SALES
Revenue from sales by students or student sponsored bookstores.

6730 STUDENT ORGANIZATION MEMBERSHIP DUES AND FEES
Revenue from students for membership in school clubs or organizations. Dues and fees under the administration of the individual club or organization should be accounted for in that club or organization's corresponding custodial or special revenue fund.

6740 FEES

Revenue from students for fees such as locker fees, parking fees, and activity participation fees.

6750 LEA ACTIVITY – SPECIAL EVENTS

Revenue from student fundraising events such as magazine sales. Revenues from student sponsored activities should be accounted for in either a custodial fund or special revenue fund and are not to be commingled with revenue from school sponsored activities.

6790 OTHER LEA ACTIVITY INCOME

Revenue from other school sponsored or student sponsored activities not classified elsewhere in the 6700 series of accounts.

6800 REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH FUNDS

Revenues are not recorded to this account but to the following sub-accounts.

6810 REVENUE FROM LOCAL GOVERNMENTAL UNITS

Revenues from the appropriation of another local governmental unit. The LEA receiving the revenue is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means, which are not earmarked for school purposes. This classification could include revenue from townships, municipalities, counties, etc. Record Commonwealth of PA funds received from these entities to revenue account 6829. Record Federal funds received from these entities to revenue account 6839. **Do not record revenue received from other LEAs (Intermediate Units, School Districts, Charter Schools, and CTCs) within this code.**

6820 STATE REVENUE RECEIVED FROM AN ENTITY ACTING AS AN AGENT FOR THE COMMONWEALTH

Revenue received through an entity acting as an agent of the Commonwealth of PA. (Revenues are not recorded to this account but to the following sub-accounts.)

6821 State Revenue Received From Other PA LEAs

State revenue received from a Pennsylvania intermediate unit, school district, career technology center, or charter school acting as an agent of the Commonwealth of PA.

6829 State Revenue Received From Other Sources

State revenue received from sources other than PA LEAs acting as an agent of the Commonwealth of PA.

6830 FEDERAL REVENUE FROM INTERMEDIARY SOURCES

Revenue received through an entity acting as an agent of the Federal Government. Codes deleted for ARRA programs where funding has been discontinued (Revenues are not recorded to this account but to the following sub-accounts.)

6831 Federal Revenue Received From Other PA LEAs

Federal revenue received as pass through funds from a Pennsylvania LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers). Do not include pass through from 6832 - IDEA, 6833 - ARP IDEA, 6834 - ARP IDEA Preschool, 6836 - ARRA Race to the Top, or 6838 – COVID Related Revenue here.

6832 Federal IDEA Revenue Received as Pass Through from Other PA LEAs

Federal IDEA revenue received by a school entity passed through from a Pennsylvania LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers).

6833 Federal ARP Act IDEA Revenue Received as Pass Through from Other PA LEAs

ARP Act IDEA revenue received by a school entity passed through from a Pennsylvania LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers).

6834 Federal ARP Act IDEA Preschool Revenue Received as Pass Through from Other PA LEAs

ARP Act IDEA Preschool revenue received by a school entity passed through from a Pennsylvania LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers).

6836 Federal ARRA Race to the Top Revenue Received as Pass Through from Other PA LEAs

ARRA Race to the Top revenue received by a school entity passed through from a Pennsylvania LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers).

6837 Federal COVID Related Revenue Received as Pass Through (Not from Other PA LEAs)

Federal COVID related revenue received by a school entity passed through from an intermediary source other than the State, such as a County agency. **Do not record revenue received from other PA LEAs (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers) within this code.**

6838 Federal COVID Related Revenue Received as Pass Through from Other PA LEAs

Federal COVID related revenue received by a school entity passed through from a Pennsylvania LEA (intermediate unit, school district, career technology center, or charter school). Do not include here pass through for 6833 - ARP IDEA or 6834 - ARP IDEA Preschool.

6839 Federal Revenue Received From Other Sources

Federal revenue received from another entity acting as an agent of the Federal Government. Include here funds from the Educator in the Workplace targeted grant. Note: Educator in the Workplace advancing grants should be coded to 8515. **Do not record revenue received from other PA LEAs (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers) within this code.**

6890 OTHER FEDERAL REVENUE FROM INTERMEDIARY SOURCES

Federal revenue received from intermediary sources not classified elsewhere in the 6800 series of accounts. **Do not record revenue received from other PA LEAs (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers) within this code.**

6900 OTHER REVENUE FROM LOCAL SOURCES

Revenue from local sources not classified above. (Revenues are not recorded to this account but to the following sub-accounts.)

6910 RENTALS

Revenues from the rental of school property which is being used for school purposes, and the net earnings from rents and leases of school property that is not being used for school purposes but is being held for future use or disposal. The credit to this account should include only receipts from flat rate rental charges not identifiable as an offset against expenditures. Include here gas lease or royalty revenues.

6920 CONTRIBUTIONS / DONATIONS / GRANTS FROM PRIVATE SOURCES

Revenues from philanthropic foundations, private individuals or organizations for which no repayment or service is expected. Used within the governmental funds only. Note: Capital Contributions to a proprietary fund should be reported in account 9500. Non-cash food service contributions should be reported in account 6640.

6930 GAINS OR LOSSES ON SALE OF FIXED ASSETS – PROPRIETARY FUNDS

Gains or losses from the sale of fixed assets reported in the proprietary funds. Governmental funds should use function 9400 to record Sale of Fixed Assets.

6940 TUITION FROM PATRONS

Revenue received from patrons for education provided by the LEA.

6941 Regular Day School Tuition

Revenue received from students, their parents or their guardians for education provided by the LEA. Include payments of tuition received from the Federal Government for children living in Federal installations over which the Federal Government has exclusive jurisdiction**. Do not record payments for education received from other PA LEAs here.** See following sub-accounts.

6942 Summer School Tuition

Revenue received from students, their parents or their guardians for summer school education provided by the LEA.

6943 Adult Education Tuition

Revenue received for adult education programs provided by the LEA.

6944 Receipts From Other LEAs In Pennsylvania – Education

Monies received from other LEAs in Pennsylvania for education provided to pupils from the paying LEA. Note: Charter Schools should record payments from the sending districts to this account, whether by direct payment or deduction. IUs and AVTS/CTCs should not use this code to record receipts from their member districts

6945 Receipts From Out-Of-State LEAs

Monies received from out-of-state LEAs for education provided and transportation of pupils from the paying LEA.

6946 Receipts From Member Districts – AVTS / Special Program Jointure only

Monies received by an AVTS/CTC or special program jointure from participating LEAs for educational programs, capital projects, or debt related payments.

6947 IUs - Receipts From Members For Education By Withholding

Monies received from the Commonwealth of PA, which was withheld from the intermediate unit's member districts' subsidy payments to support the educational program budgets of the intermediate unit. Do not include revenue for IU administrative costs.

6948 IUs - Receipts Directly From Members For Education

Monies received directly from the intermediate unit's member districts for providing educational goods or services. Do not include revenue for IU administrative costs.

6949 Other Tuition From Patrons

Revenue received from patrons for education programs not otherwise classified in the 6940 series of accounts. **Record to this account payments for tutoring under the Classroom Plus initiative.**

6950 Unassigned

6960 SERVICES PROVIDED OTHER LOCAL GOVERNMENTAL UNITS / LEAS

Revenues from services provided other local governmental units. These services could include transportation, data processing, purchasing, maintenance, cleaning, cash management, consulting, and a variety of other educational related services. ***NOTE:*** *An Enterprise Fund should be utilized to account for any such services that meet the criteria of a business-type activity, where the intent is to recover, in whole or in part, the cost of providing the goods or services to others.*

6961 Transportation Services Provided Other Pennsylvania LEAs

Monies received from other LEAs in Pennsylvania for transportation of pupils from the paying LEA. Include receipts by charter schools for providing student transportation on behalf of a school district.

6962 Other Services Provided Other Pennsylvania LEAs

Monies received from other LEAs in Pennsylvania for services provided other than transportation and Intermediate Unit receipts from member districts. ***NOTE****: An Enterprise Fund should be utilized to account for any such services that meet the criteria of a business-type activity, where the intent is to recover, in whole or in part, the cost of providing the goods or services to others.*

6967 IUs - Receipts From Members for Administration by Withholding

Monies received from the Commonwealth of PA, which was withheld from the intermediate unit's member districts' subsidy payments to support the administrative budgets of the intermediate unit.

6968 IUs - Receipts Directly From Members for Administration

Monies received directly from the intermediate unit's member districts to support the administrative budgets of the intermediate unit.

6969 All Other Services Provided Other Governments

Monies received from other governments for service provided such as data processing, purchasing, maintenance, cleaning, cash management, consulting, and a variety of other educational related services. This account should not be used for coding any receipts from a Pennsylvania school.

6970 SERVICES PROVIDED OTHER FUNDS

Services provided other funds for services such as printing or data processing, etc. This account is used normally only by the Internal Services Fund.

6980 REVENUE FROM COMMUNITY SERVICES ACTIVITIES

Revenue from community services activities operated by the LEA. Sub-accounts may be established within the 6900 series to differentiate various activities.

6990 REFUNDS AND OTHER MISCELLANEOUS REVENUE

Revenue from local sources not classified elsewhere.

6991 Refunds of a Prior Year Expenditure

Refunds are receipts of cash returning all or part of a prior period(s) expenditure. However, refunds or prior period expenditures, which are recurring refunds, should be netted against current period expenditures. **More information regarding refunds can be found in Accounting Bulletin #1999-01.**

6992 Energy Efficiency Revenues and Incentives

Energy related revenues received from local sources to include items such as alternative energy credits (AEC's), energy efficiency rebates, and energy incentives.

- *Note that each rebate or incentive received should be evaluated to determine whether it's a revenue or refund of expenditure. For example, a rebate received in conjunction with the purchase of an item should be recorded as a refund of expenditures. Monies received as an incentive to a specific action should be recorded as revenue.*

6999 Other Revenues Not Specified Above

Revenue that cannot be accurately reported in any of the established 6000 codes. Include here proceeds from legal settlements.

7000 REVENUE FROM STATE SOURCES

Revenue originating from Commonwealth of PA appropriations and directly disbursed to the recipient. (Revenues are not recorded to this account but to the following sub-accounts.) Funding source information is provided for those who use this to accumulate expenditures by source of funds for reporting requirements. Refer to the section on funding sources in this manual for more information on the various accounts listed.

7100 BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES

Revenue received from Commonwealth of PA appropriations for basic instruction and operations. Revenues should be recorded to one of the following sub-accounts.

7110 BASIC EDUCATION (These accounts are used by school districts only)

Revenue received by school districts from the Commonwealth of PA. Revenues should be coded to one of the following sub-accounts.

7111 Basic Education Funding - Formula

Revenue received from the Commonwealth of PA, in accordance with Act 35 of 2016, for the Basic Education Funding formula. Funding source - 201.

7112 Basic Education Funding – Social Security

Revenue received from the Commonwealth of PA, in accordance with Act 16 of 2019, for the payment of School Employees' Social Security subsidy. Note: This account is for use by school districts only. All other LEA types should account for Social Security revenue in account 7810. Funding source - 322.

7120 LEVEL UP SUPPLEMENT (This account for use by school districts only)

The Level Up Supplement appropriation provides additional resources to qualifying school districts that have a higher at-risk student population.

7140 CHARTER SCHOOLS

Revenue received from the Commonwealth of PA to fund the Charter Schools initiative. The revenue includes money for Nonpublic Transfers and Transitional Grants. Record the State revenue received for Charter Schools to the following detailed accounts, where applicable. Funding source – 209.

7141 Transitional Grant

Revenue received by a school district from the Commonwealth of PA for temporary transitional funding due to the budgetary impact relating to students attending charter schools. (NOTE: Transitional funding is NOT available to charter schools established through the conversion of currently operational public schools.)

7142 Nonpublic Transfers

Revenue received by a school district from the Commonwealth of PA for temporary financial assistance on behalf of students enrolled in charter schools who attended a nonpublic school in the prior fiscal year. The grant payment is based on formula and is limited to the transition year.

7143 New Charter School Start Up Costs

State funds received by an approved charter school for startup grants. Startup grants are based on projected enrollment data submitted to the Pennsylvania Department of Education and are used to plan and implement a charter school. (NOTE: This account is only to be used by approved charter schools.)

7144 Reimbursement to School District for Charter School Costs

Revenue received by a school district from the Commonwealth of PA for students enrolled in charter schools per Section 2591 of the PA School Code.

7160 TUITION FOR ORPHANS AND CHILDREN PLACED IN PRIVATE HOMES

Revenue received from the Commonwealth of PA as tuition for children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Section 1305 and 1306 of the PA School Code. Funding source - 206

7170 SCHOOL IMPROVEMENT GRANTS

Grants distributed to schools to assist in the implementation of their school improvement plans. Funding source - 207

7180 STAFF AND PROGRAM DEVELOPMENT

Revenue received from the Commonwealth of PA for programs aimed at staff and program development. Funding source - 208

7200 REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS

Revenue received from Commonwealth of PA appropriations for specific educational programs. (Revenues are not recorded to this account but to the following sub-accounts.)

7220 VOCATIONAL EDUCATION

Revenue received from the Commonwealth of PA for vocational education expenditures, which are classified as current operating expenditures and also for preliminary expenses in establishing an area vocational education school. Payments are made in accordance with Sections 2504, 2506, and 2507 of the PA School Code. Funding source - 240

7230 ALTERNATIVE EDUCATION

Revenue received from the Commonwealth of PA for alternative education expenditures. Alternative education is specialized educational instruction and support services to students removed from regular classrooms because of disruptive behavior. These funds enable schools to provide students with a sound education course of study and counseling designed to modify disruptive behavior and return the students to a regular school curriculum. Funding source - 250

7240 DRIVER EDUCATION – STUDENT

Revenue received from the Commonwealth of PA for conducting a standardized driver education program. Payments are made in accordance with Section 2504.1 of the PA School Code. Funding source - 232

7250 MIGRATORY CHILDREN

Revenue received from the Commonwealth of PA for attendance of Migratory Children in accordance with Section 2502 (Act 341 of 1959) and Section 2509.2 of the PA School Code. Funding source - 233

7260 WORKFORCE INVESTMENT ACT (WIA)

Revenue received from the Commonwealth of PA to train economically disadvantaged persons and others for permanent private sector employment. Use this revenue account to record revenue that is designated as the State's required share of WIA. Funding source - 260

7270 SPECIALIZED EDUCATION OF EXCEPTIONAL PUPILS

Revenue received from the Commonwealth of PA for the cost of instructing exceptional children. Payments should be recorded to one of the following sub-accounts.

7271 Special Education Funding For School Aged Pupils

Revenue received from the Commonwealth of PA for expenditures incurred in instructing school age special education students. Funding source - 271

7272 Early Intervention

Revenue received from the Commonwealth of PA for expenditures incurred for young children eligible for early intervention services. Funding source - 272

7280 ADULT LITERACY

Revenue received from the Commonwealth of PA to expand the availability of adult literacy and other adult education programs authorized by Act 143 of 1986. Funding source - 280

7290 ADDITIONAL EDUCATIONAL PROGRAM REVENUES

Revenue received from the Commonwealth of PA for educational expenditures not specified elsewhere in the 7200 series of accounts.

7291 Educational Assistance Program (Tutoring)

Revenue received from the Commonwealth of PA as part of the Tutoring Initiative authorized by Act 48 of 2003. Funding is available only to School Districts and CTC/ AVTS. Classroom Plus revenue should not be coded to this account but should be coded to the 6949 account code. Funding source – 211

7292 Pre-K Counts

Revenue received from the Commonwealth of PA for Pre-K Counts. Funding source – 217

7299 Program revenues not listed previously in the 7200 series

Include in this revenue code payments for PRRIs and APS schools made directly to LEAs and Supplemental Head Start Assistance. Funding source – 290

7300 REVENUES FOR NON-EDUCATIONAL PROGRAMS

Revenues received from Commonwealth of PA appropriations for non-educational programs. (Revenues are not recorded to this account but to the following sub-accounts.)

7310 TRANSPORTATION

Revenue received from the Commonwealth of PA for pupil transportation expenditures and / or board and lodging in lieu of transportation. Revenues should be recorded to one of the following sub-accounts. Funding source – 310

7311 Pupil Transportation Subsidy

Revenue received from the Commonwealth of PA for regular pupil transportation, and payments for board and lodging in lieu of transportation in accordance with sections 2541-2542 of the PA School Code. Funding source – 311

7312 Nonpublic and Charter School Pupil Transportation Subsidy

Revenue received from the Commonwealth of PA for nonpublic and charter school transportation in accordance with section 2509.3 of the PA School Code. Funding source – 312

7313 IU Special Education Transportation

Revenue received from the Commonwealth of PA for IU Transportation in accordance with section 2509.1 of the PA School Code. Funding source – 313

7320 RENTAL AND SINKING FUND PAYMENTS / BUILDING REIMBURSEMENT SUBSIDY

Revenue received from the Commonwealth of PA as a payment for approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number. Funding source - 321

7330 HEALTH SERVICES (MEDICAL, DENTAL, NURSE, ACT 25)

Revenue received from the Commonwealth of PA for health service expenditures. Payments are made in accordance with Section 2505.1 of the PA School Code and include revenue for medical, dental, nurse, and Act 25 health services. Funding source - 330

7340 STATE PROPERTY TAX REDUCTION ALLOCATION

Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006. Funding source - 204

7350 SEWAGE TREATMENT OPERATIONS / ENVIRONMENTAL SUBSIDIES

Revenue received from the Commonwealth of PA via the Department of Environmental Resources as subsidy of annual operation costs of a sewage treatment plant. Payments are made in accordance with Act 339 of 1953. Record to this account all environment revenues received from the Commonwealth of PA. Funding source - 350

7360 SAFE SCHOOLS

Revenue received from the Commonwealth of PA for safe school programs. Revenues should be recorded to one of the following sub-accounts. Funding source – 360

7361 School Safety and Security Grants

Revenue received from the Pennsylvania Commission on Crime and Delinquency (PCCD) for the School Safety and Security Grant program in accordance with Article XIII-B of the PA School Code, as amended by Act 44 of 2018. Funding Source - 360.

7362 School Mental Health & Safety and Security Grants

Revenue received from the Pennsylvania Commission on Crime and Delinquency (PCCD) for the School Mental Health and Safety and Security Grant programs in accordance with Act 55 of 2022. Funding Source - 360

7369 Other Safe Schools Grants

Revenue received from the Commonwealth of PA for grants related to safe schools programs not specified above. Record to this account grants such as Office for Safe Schools Targeted Grants for: Equipment, Program, School Police Officer, or School Resource Officer. Funding source - 360

7400 VOCATIONAL TRAINING OF THE UNEMPLOYED

Revenue received from the Commonwealth of PA for vocational training of the unemployed. Payments are made in accordance with Section 2508.3 of the PA School Code. This account includes State payments for customized job training (CJT). Funding source - 265

7500 STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS

Revenue received from the Commonwealth of PA not specified elsewhere in the 7000 revenue series.

7503 Project 720/High School Reform

Revenue received from the Commonwealth of PA for school districts for high school reform projects. Funding source – 216 for College and Career Counseling Grant expenditures. Funding source – 213 for all other expenditures.

7504 School Improvement/Professional Development Initiatives (IU only)

Revenue received from the Commonwealth of PA by Intermediate Units for Professional Development or school improvement plans. Include here funding received as part of the Statewide System of Support grant program. Funding source – 215

7505 Ready to Learn Block Grant

Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre-k and full-day kindergarten and other proven educational programs. Funding Source – 222.

7506 PAsmart Grants

Revenue received from the Commonwealth of PA under the PAsmart Grant initiative, including the targeted grants and the advancing grants. Funding Source – 390.

7509 Supplemental Equipment Grants

Revenue received from the Commonwealth of PA, authorized by Act 59 of 2013, for school districts and career and technology centers to purchase equipment that meets industry standards. Funding source – 219.

7510 Voc Ed Tutoring Funds

Revenue received from the Commonwealth of PA for tutoring expenditures (available to Voc Ed LEAs only) Other LEAs should record tutoring revenues to 7291.

7521 Continuity of Education and Equity Grants

State funded revenue received from the Commonwealth of PA for equity grants for LEAs to purchase computer equipment such as laptops, tablets, and internet hot spots, or to use towards providing instructional materials such as paper lessons and coursework. Funding source 390. **NOTE:** GEER funded Continuity of Education Grants should be coded to Federal revenue code 8742.

7598 Revenue for the Support of Public Schools

Revenue received from the Commonwealth of PA for the support of public schools pursuant to PA School Code section 2509.1(g)(3). Funding source – 390 series

7599 Other State revenue not listed elsewhere in the 7000 series

Revenue received not specifically accounted for elsewhere in the 7000 series of accounts. Include in this revenue code payments received for ELECT, Governor's Expanding Excellence Grant, school demonstration grants and funding from other State agencies such as the DEP and DCED. Funding source – 390 series

7600 REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS

Revenue received from the Commonwealth of PA for expenditures incurred in food and nutrition programs. Funding source - 370

7700 REVENUE FOR NONPUBLIC PROGRAM SUBSIDY – ACT 89

Revenue received from the Commonwealth of PA for payment of expenditures incurred in operation of programs authorized by Act 89 of 1975. **(This account is used by intermediate units only.)** Funding source – 380

7800 REVENUE FROM THE COMMONWEALTH OF PA

Revenue received from the Commonwealth of PA for employee benefits. (Revenues are not recorded to this account but to the following sub-accounts.)

7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES

Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes

for covered employees who are not Federally funded. Funding source – 322 (Beginning with 2019-20, this account is no longer used by school districts; see account 7112)

7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS

Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees Retirement System. Funding source – 323

7900 REVENUE FOR TECHNOLOGY

Revenue received for technology initiatives that allow the school to develop new information technology projects, such as additional or improved computer hardware, software, and network infrastructure. Revenues are recorded to the following sub-accounts.

7910 EDUCATIONAL TECHNOLOGY

Revenue received from the Commonwealth of PA to provide administrative staff, students, and teachers with improved access to a broad array of courses and research materials. Record to this account grants received to upgrade the school's network and hardware and software capabilities so that schools are prepared for interconnectivity through the Pennsylvania Education Network (PEN). Include revenue from Act 183 e-Fund grants here. Funding source 340

7920 CLASSROOMS FOR THE FUTURE

Revenue received from the Commonwealth of PA to provide laptops for high school classroom desks in English, mathematics, science, and social studies in public school districts and career and technical centers. Funding source 341

7990 OTHER TECHNOLOGY GRANTS

Revenue received from the Commonwealth of PA for technology expenditures not specified above.

8000 REVENUE FROM FEDERAL SOURCES

Revenue originating from the Federal government. (Revenues are not recorded to this account but to the following sub-accounts.)

8100 UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT

Revenues received directly from the Federal Government as grants to the LEA, which can be used for any legal purpose.

8110 PAYMENTS FOR FEDERALLY IMPACTED AREAS

Revenues received as financial assistance to LEAs which are so affected by the presence of Federal activities as to be classified "Federally Impacted," and for disaster assistance to LEAs in Federally declared disaster areas. Include here all revenues received under impact aid programs.

8190 OTHER UNRESTRICTED FEDERAL GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT

Revenue received directly from the Federal Government not specified elsewhere in the 8100 account series.

8200 UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH OF PA

Revenue received from the Federal Government through the Commonwealth of PA as grants, which can be used for any legal purpose.

8300 RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT

Revenues received directly from the Federal Government as grants to the LEA, which must be used for a categorical or specific purpose. (Revenues are not recorded to this account but to the following sub-accounts.)

8310 PAYMENTS FOR FEDERALLY IMPACTED AREAS – P.L. 81-815

Revenue received under Public Law 81-815 for capital outlay as financial assistance to LEAs, which are so affected by the presence of Federal activities to be classified as "Federally Impacted."

8320 ENERGY CONSERVATION GRANTS – TA and ECM

Revenues for both current expenses and capital outlay received from the Federal Government through direct grants for Technical Assistance (TA) and for Energy Conservation Measures (ECM) program.

8390 OTHER RESTRICTED FEDERAL GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT

Revenue received directly from the Federal Government not specified elsewhere in the 8300 series of accounts. Include here ERRP (Early Retiree Reinsurance Program) with Funding source 903.

8500 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH OF PA FOR IDEA, ESEA, VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS

Revenue received from the Federal Government through the Commonwealth of PA as grants to the LEA, which must be used for a categorical or specific purpose. (Revenues are not recorded to this account but to the following sub-accounts.)

8510 INDIVIDUALS WITH DISABLITIES EDUCATION ACT (IDEA), AND ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) REVENUE

Revenue received for elementary and secondary education programs. Revenue received as pass through should be coded to the appropriate 6830 account. (Revenues are not charged to this account but to the following sub-accounts.)

8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series

Revenue received from the Federal Government through the Commonwealth of PA for IDEA and ESEA programs not specified in the following account 851X codes.

8512 IDEA, Part B

Revenue received for the education of individuals with disabilities under IDEA, Part B, including section 611 money. Funds received as pass through should be coded to 6832. Funding source 520

8513 IDEA, Section 619
Revenue received for the education of pre-school children with disabilities under the provisions of IDEA, Section 619. Funds received as pass through should be coded to 6832. Funding source 510

8514 Title I – Improving the Academic Achievement of the Disadvantaged
Revenue received for the education of disadvantaged children under ESEA, Title I. Funding source 411 to 416

8515 Title II – Preparing, Training, and Recruiting High Quality Teachers and Principals
Revenue received for the education of children under ESEA Title II. Note: Educator in the Workplace targeted grants should be coded to 6839. Funding source 421 to 423

8516 Title III – Language Instruction for English Learners and Immigrant Students
Revenue received for the education of children under ESEA, Title III. Funding source 471 to 472

8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Funding source 431 to 436

8518 ~~Title V – Promoting Informed Parental Choice and Innovative Programs~~ DELETED

8519 Title V – Flexibility and Accountability
Revenue received for the education of children under ESEA, Title V. Funding source 451 to 454

8520 VOCATIONAL EDUCATION
Revenue received for vocational education programs operated by the LEA. (Revenues are not recorded to this account but to the following sub-accounts.)

8521 Vocational Education – Operating Expenditures
Revenue received for vocational education expenditures classified as current operating expenditures. Include here Carl Perkins grants. Funding source 661

8522 Vocational Education – Capital Outlay
Revenue received from incurring vocational education expenditures for equipment or other capital outlay purposes including construction, but not rental subsidies. This revenue account is used to distinguish revenues made for capital outlay from those for current expenditures as needed for basic instructional purposes.

8530 CHILD NUTRITION PROGRAM
Revenue received for Food Nutrition Programs. (Revenues are not recorded to this account but to the following sub-accounts.) Funding source 710 to 750

8531 Subsidies For Milk, Lunch, Breakfast and Snack Programs
Revenue received as reimbursement of incurred expenditures for Food and Nutrition Programs.

8532 Subsidies For Non-Food Assistance
Federal funds received and designated for Food Service Equipment.

8533 Value Of Donated Commodities
Market value of all commodities donated to the Food Service Program. The United States Department of Agriculture's current price list may be used if the market value cannot be determined.

8534 Cash In Lieu Of Donated Commodities
Revenue received in lieu of donated commodities.

8540 NUTRITION EDUCATION AND TRAINING
Revenue received to administer Nutrition Education and Training Grants under the authority of P.L. 95-166. Funding source 760

8560 FEDERAL BLOCK GRANTS
Revenue from Federal Block Grant Legislation, Public Law 97-35.

8580 CHILD CARE AND DEVELOPMENT BLOCK GRANTS
Federal revenue received from the Commonwealth of PA to assist low-income families with child care services. The purpose of the program is to increase the availability, affordability, and quality of child care; and to increase the availability of early childhood development, and before/after school programs. One example of this funding is the Family Center Grant.

8600 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH OF PA FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS
Revenue received as grants to the LEA from the Federal Government through the Commonwealth of PA, which must be used for a categorical or specific purpose, and is not identified in the 8500 series of accounts. (Revenues are not recorded to this account but to the following sub-accounts.)

8610 HOMELESS ASSISTANCE ACT
Revenue received for programs conducted under the Stewart B. McKinney Homeless Assistance Act. The Homeless Children and Youth Grant is an example of this revenue.

8620 ADULT BASIC EDUCATION
Revenue received for Adult Basic Education Program expenditures. Funding source 810

8640 HEADSTART
Revenue received for Economic Opportunity Program expenditures. Funding source 830

8660 WORKFORCE INVESTMENT ACT (WIA)
Funds to train economically disadvantaged persons and others for permanent, private sector employment. Funding source 850

8690 OTHER RESTRICTED FEDERAL GRANTS-IN-AID THROUGH THE COMMONWEALTH OF PA
Record revenue received for Other Restricted Federal Grants-In-Aid through the Commonwealth of PA not recorded in the 8600 series above. Some examples include

Learn and Serve, Library Grants, H1N1, Farm to School, and FEMA funds distributed by PEMA.

8700 FEDERAL STIMULUS FUNDING

Revenue received by educational entities in PA from Federal stimulus or recovery funds. (Revenues are not recorded to this account but to the following sub-accounts)

8730 AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA) GRANTS

(Revenues are not recorded to this account but to the following sub-accounts)

8731 ARRA – Build America Bonds

ARRA revenue received under the Build America Bonds program as interest reimbursement. The bond proceeds should be coded to a revenue account in the 9000 series. Funding source 994

8732 ARRA – Qualified School Construction Bonds (QSCB)

ARRA revenue received under the Qualified School Construction Bond program as interest reimbursement. The bond proceeds should be coded to a revenue account in the 9000 series. Funding source 995

8733 ARRA – Qualified Zone Academy Bonds (QZAB)

ARRA revenue received under the Qualified Zone Academy Bond program as interest reimbursement. The bond proceeds should be coded to a revenue account in the 9000 series. Funding source 996

8734 ARRA – Race to the Top (For use by Intermediate Units Only)

ARRA revenue received under Phase 3 of the Race to the Top grant. Funds received as pass through should be coded to 6836. Funding source 998

8735 ARRA – Qualified Energy Conservation Bonds (QECB)

ARRA revenue received under the Qualified Energy Conservation Bond program as interest reimbursement. The bond proceeds should be coded to a revenue account in the 9000 series. Funding source 997

8740 CARES ACT, CRRSA ACT, and ARP ACT FUNDING

(Revenues are not recorded to this account but to the following sub-accounts)

Note: If more detailed tracking of specific federal awards is desired, any unused funding source code in the 900 series may be established within an LEAs accounting system to track the use of individual awards recorded under any revenue code.

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)

Emergency relief funds **authorized by the CARES Act** to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. Note – The second round of PCCD (winter) grants are being funded with ESSER and should be coded here. Funding source 986

8742 Governor's Emergency Education Relief Fund (GEER)

Emergency relief funds **authorized by the CARES Act** disbursed under the direction of State governors to address the impact of COVID-19. Examples include GEER Continuity of Education Grants, GEER funded Special Education Impact Mitigation Grants, and GEER postsecondary and adult education grants. Note - Some SECIM grants are being funded with IDEA rather than GEER funds which should be coded to

8512. FAI will list the applicable revenue code for each LEA payment. Funding source 988

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund

Emergency relief funds **authorized by the CRRSA Act** to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. Funding source 989

8744 ARP ESSER (ESSER III) - Elementary and Secondary School Emergency Relief Fund

Elementary and Secondary Emergency Relief Funds **authorized by the ARP Act** to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. This is the portion of ARP Act funds based on the 2020-21 state-determined Title I-A Award. This code should not include revenues for ARP ESSER programs listed below in codes 8751 through 8755. Funding source 990

8745 GEER II - Governor's Emergency Education Relief Fund

Emergency relief funds **authorized by the CRRSA Act** disbursed under the direction of State governors to address the impact of COVID-19. Also include here funding for GEER II Emergency Assistance for Nonpublic Schools (EANS). Funding source 991

8746 ARP IDEA

Supplemental IDEA funds **authorized by the ARP Act.** Note: ARP IDEA supplemental funding received as pass through from another PA LEA should be coded to 6833, and ARP IDEA Preschool funding should be coded to 8748. Funding source 992

8747 ARP ECF – Emergency Connectivity Fund

Emergency Connectivity Funds **authorized by the ARP Act**. Funding source 993

8748 ARP IDEA Preschool

Supplemental IDEA Preschool funds **authorized by the ARP Act**. Note: ARP IDEA Preschool funding received as pass through from another PA LEA should be coded to 6834. Funding source 980

8749 Other CARES Act, CRRSA Act, and ARP Act Funding

CARES Act, CRRSA Act, and ARP Act funding not specified elsewhere in the 8700 series of accounts. Examples include Higher Education Emergency Relief Fund (HEERF), Paycheck Protection Program (PPP), HSSAP, Pre-K Counts Cares, ARP funding for COVID related leave, and Covid-19 funded Safety and Security grants disbursed by PCCD other than those funded with ESSER. Funding source 987

8750 CARES ACT, CRRSA ACT, and ARP ACT FUNDING CONTINUED

(Revenues are not recorded to this account but to the following sub-accounts)

8751 ARP ESSER Learning Loss

Funds authorized by the ARP Act for the implementation of evidence-based interventions aimed specifically at addressing learning loss. This code should not include the 20% of the LEA's 8744 revenue which is required to be reserved to address the impact of lost instructional time. Funding source 994

8752 ARP ESSER Summer Programs

Funds authorized by the ARP Act for the implementation of evidence-based summer enrichment programs. Funding source 995

8753 ARP ESSER Afterschool Programs

Funds authorized by the ARP Act for the implementation of evidence-based comprehensive afterschool programs. Funding source 996

8754 ARP ESSER Homeless Children and Youth Funds (ARP-HCY)

Funds authorized by the ARP Act to support LEAs that serve homeless children and youth. Funding source 997

8755 ARP ESSER Emergency Relief for Other Educational Entities

Funds authorized by the ARP Act to support other LEAs. These include funds provided to career and technical centers, intermediate units entities providing educational program to delinquent, neglected and at-risk youth and A-TSI schools. Funding Source 998

8756 ARP EANS II – Emergency Assistance to Non-Public Schools

Funds authorized by the ARP Act to provide services or assistance to non-public schools. Funding source 979

8800 MEDICAL ASSISTANCE (MA) REIMBURSEMENTS

8810 SCHOOL BASED ACCESS MEDICAID REIMBURSEMENT PROGRAM (SBAP) REIMBURSEMENTS (ACCESS)

SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are processed through Public Consulting Group. Reimbursable services include, but are not limited to, occupational therapy, physical therapy, and psychological counseling. Payments for SBAP costs come from the Department of Education (PDE) through the completion of the PDE-352 ACCESS Funds Request Form. Funding source - 891. Expenditures utilizing this source of funding should be reported as federal expenditures on the Annual Financial Report.

8820 MEDICAL ASSISTANCE REIMBURSEMENT FOR ADMINISTRATIVE CLAIMING (QUARTERLY) PROGRAM

The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities. These funds also include the partial reimbursement that schools receive on behalf of the service fees paid to Public Consulting Group for the processing of their SBAP claims. Payments for SBAP Administrative Claiming are received from the Department of Public Welfare. Funding source – 892. Expenditures utilizing this source of funding should be reported as federal expenditures on the Annual Financial Report.

8830 MEDICAL ASSISTANCE REIMBURSEMENTS (ACCESS) – EARLY INTERVENTION

Reimbursements received from the Federal Government through the Commonwealth of PA for eligible related health services provided to early intervention students as part of their Individual Education Plan (IEP). Funding source - 893. Expenditures utilizing this

source of funding should be reported as federal expenditures on the Annual Financial Report.

9000 OTHER FINANCING SOURCES

Other financing sources include governmental fund general long-term debt proceeds, interfund transfers-in, proceeds of fixed asset dispositions and other transfer-in and receipts. Such amounts are classified separately from revenues. (Other Financing Sources represent revenues in the Debt Service Fund.) (Proceeds are not recorded to this account but to the following sub-accounts.)

Note: Swap gains are to be recorded to revenue code 6530 and should not be included in any of the 9000 series of accounts.

9100 SALE OF BONDS / NOTES

Proceeds received from activity related to the sale of bonds and notes. (Proceeds are not recorded to this account but to the following sub-accounts.)

9110 THE FACE VALUE OF BONDS / NOTES ISSUED

The face value of bonds or notes issued. **Report Bond Issuance costs to expenditure code 2390-810.**

9120 PROCEEDS FROM REFUNDING OF BONDS / NOTES

Proceeds that represent monies received due to the refunding of bond or note issues only in the year of the issuance.

9130 BOND / NOTE PREMIUMS

Premiums received from the sale of bond or note issues.

9200 PROCEEDS FROM EXTENDED TERM FINANCING, LEASES, AND OTHER RIGHT TO USE ARRANGEMENTS

Proceeds from extended term financing agreements, leases, and other right to use arrangements other than the sale of bonds or notes.

9210 PROCEEDS FROM COMMONWEALTH OF PA LOANS

Proceeds from extended term loans through the Commonwealth of PA.

9220 LEASES AND OTHER RIGHT TO USE ARRANGEMENTS

To record lease and other right to use arrangement liabilities measured at the present value of the expected payments. Items such as SBITAs would be included here.

9290 OTHER EXTENDED TERM FINANCING PROCEEDS

Proceeds from extended term financing other than leases, other right to use arrangements, and loans through the Commonwealth of PA**.**

9300 INTERFUND TRANSFERS - IN

Proceeds received from another fund that will not be repaid and for which goods or services were not provided by the receiving fund. (Transfers are not recorded to this account but to the following sub-accounts.)

9310 GENERAL FUND TRANSFERS

Fund transfers from the General Fund

9320 SPECIAL REVENUE FUND TRANSFERS
Fund transfers from Special Revenue Funds.

9330 CAPITAL PROJECTS FUND TRANSFERS
Fund transfers from the Capital Projects Fund. Transfers out of Capital Projects Funds #31 and #32 (Capital Reserve Funds) are not allowed under the statutory limitations imposed on these funds.

9340 DEBT SERVICE FUND TRANSFERS
Fund transfers from the Debt Service Fund.

9350 ENTERPRISE FUND TRANSFERS
Fund transfers from an Enterprise Fund.

9351 Food Service Fund Transfers
Fund transfers from a Food Service Fund.

9359 Other Enterprise Fund Transfers
Fund transfers from all other Enterprise Funds.

9360 INTERNAL SERVICE FUND TRANSFERS
Fund transfers from Internal Service Funds.

9370 TRUST AND CUSTODIAL FUND TRANSFERS
Fund transfers from Trust and Custodial Funds (except fund 81). Transfers from fund 81 are coded to 9380.

9380 STUDENT ACTIVITY CUSTODIAL FUND TRANSFERS
Fund transfers from Student Activity Custodial Fund 81 (Fiduciary Fund).

9390 PERMANENT FUND TRANSFERS
Fund transfers from Permanent Fund.

9400 SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS
Monies received from the sale of, or compensation for the loss of fixed assets. Note: Proprietary funds should use function 6930 to record gains or losses on the sale of fixed assets.

9500 CAPITAL CONTRIBUTIONS – PROPRIETARY FUNDS
A capital contribution is a grant or contribution to a proprietary fund restricted for capital purposes. Capital contributions are reported separately after non-operating revenues and expenses on the Proprietary Fund Statement of Revenue, Expenses, and Changes in Fund Net Position. This account is also used to recognize capital assets reclassified from the governmental funds to the proprietary funds. (i.e. Food service equipment purchased through a governmental fund which subsequently becomes an asset of the food service fund.)

9700 TRANSFERS IN FROM COMPONENT UNITS / PRIMARY GOVERNMENTS
Proceeds are not recorded to this account but to the following sub-accounts. Please review the definitions of “Component Unit” and “Primary Government” contained in GASB Statement #14 before utilizing these account codes.

9710 TRANSFERS FROM COMPONENT UNITS

Transfers received by the primary government from its component units. Please review the definition 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.**

9720 TRANSFERS FROM PRIMARY GOVERNMENTS

Transfers received by the component unit from the primary government. Please review the definition 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.**

9800 INTRAFUND TRANSFERS IN

Clearing Account – Proceeds received from one program or activity from another program or activity within the same fund. Use this service area to record the receipt of indirect costs between programs within the same fund. Revenue code 6970 should not be used to record transfers within the same fund. The actual expenditures that represent indirect costs are recorded in object codes 100, 200, etc., in the appropriate expenditure functions. When these actual expenditures are allocated, they are reported here as a transfer in, NOT as revenues to the program or activity. LEAs may also use this account to record transfers between the different program / activity areas of their General Fund. This account is for your school's internal use throughout the year and transactions are eliminated as part of the year-end closing process, as they are part of the same fund. Account 9800 will not be shown on your school's Annual Financial Report or Comprehensive Annual Financial Report with the exception of Intermediate Units who will include 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 the 5400 Intrafund Transfers Out Account. (Transfers are not recorded to this account but to the following sub-accounts.)

9810 GENERAL FUND INTRAFUND TRANSFERS

Transfers received from one program of the General Fund by another program of the General Fund.

9820 SPECIAL REVENUE INTRAFUND TRANSFERS

Transfers received from one program of the Special Revenue Fund by another program of the Special Revenue Fund. PLEASE NOTE: Intermediate Units may not transfer funds between their various special education funds because money accounted for in these funds are appropriated for a specific purpose. Example, Early Intervention money may not be transferred from the Early Intervention Fund to the Special Education Fund.

9830 CAPITAL PROJECTS INTRAFUND TRANSFERS

Transfers received from one program of the Capital projects Fund by another program of the Capital Projects Fund.

9840 DEBT SERVICE INTRAFUND TRANSFERS

Transfers received from one program of the Debt Service Fund by another program of the Debt Service Fund.

9850 ENTERPRISE INTRAFUND TRANSFERS

Transfers received from one program of the Enterprise Fund by another program of the Enterprise Fund.

9860 INTERNAL SERVICE INTRAFUND TRANSFERS

Transfers received from one program of the Internal Service Fund by another program of the Internal Service Fund.

9870 TRUST AND CUSTODIAL INTRAFUND TRANSFERS

Transfers received from one program of the Trust and Custodial Funds by another program of the Trust and Custodial Funds (except fund 81). Intrafund transfers from fund 81 are coded to 9880.

9880 STUDENT ACTIVITY CUSTODIAL INTRAFUND TRANSFERS

Transfers received from one program of the Student Activity Custodial Fund by another program of the Student Activity Custodial Fund.

9900 OTHER FINANCING SOURCES NOT LISTED ELSEWHERE IN THE 9000 SERIES

9910 OTHER FINANCING SOURCES NOT LISTED IN THE 9000 SERIES

9920 SPECIAL ITEMS – GAINS

Gains or receipt 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 loss should be coded to expenditure function 5520

9930 EXTRAORDINARY ITEMS – GAINS

Gains or receipt of resources due to transactions or other events that are both unusual in nature and infrequent in occurrence Note: Extraordinary items resulting in a loss should be coded to expenditure function 5530

9990 INSURANCE RECOVERIES

Record here recoveries from insurance companies for losses incurred

Section H

Funding Source Codes

The Funding Source Dimension allows LEAs to accumulate expenditures by source of funds to meet a variety of specialized reporting requirements at local, State, and Federal levels. The first digit of this dimension identifies the funding source (e.g. local, State, Federal) for which a special record or report of revenues, expenditures or both may be required. The second and third digits of this three (3)-digit dimensional code are available to identify the authority (e.g. Child Nutrition Programs) and particular projects (e.g. Part A of a Title I Project).

000 NON-CATEGORICAL

Expenditures that do not require specialized reporting.

010-090 INTERMEDIATE UNIT PROGRAM OF SERVICES

Intermediate unit expenditures that require specialized reporting. For example, to record programs of services as specified in Section 914-A, paragraph 5 of the PA School Code.

010 ADMINISTRATIVE BUDGET

020 CURRICULUM DEVELOPMENT AND INSTRUCTIONAL IMPROVEMENT SERVICES

030 EDUCATIONAL PLANNING SERVICES

040 INSTRUCTIONAL MATERIALS SERVICES

050 CONTINUING PROFESSIONAL EDUCATION SERVICES

060 PUPIL PERSONNEL SERVICES

070 STATE AND FEDERAL AGENCY LIAISON SERVICES

080 MANAGEMENT SERVICES

090 Unassigned

100-190 LOCAL PROJECTS

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

200-390 STATE PROJECTS

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

201 Basic Education
Expenditures for Basic Education. Expenditures utilizing the ACT portion of the Basic Ed subsidy should be coded to Funding Source 221.

204 State Property Tax Reduction Allocation

206 Tuition For Orphans And Children Placed In Private Homes
Expenditures for tuition for orphans and children placed in private homes.

207 School Improvement Grants
Expenditures for activities allowable for educational empowerment activities directed by Act 16 of 2000, Section 1709-B.

208 Staff And Program Development
Expenditures for staff and program development.

209 Charter School Programs – State Sources (Transitional Grants, Nonpublic Transfers, State Funded Start-Up Money)
Expenditures for charter school programs and activities. This funding source includes transitional grants, nonpublic transfers, and start-up costs.

211 Tutoring
Expenditures for tutoring provided through Educational Assistance grants.

212 PA Accountability Grants
Expenditures allowed by PA Accountability Block Grant restrictions.

213 Project 720 / High School Reform
Expenditures allowed for Project 720/High School Reform.

214 Dual Enrollment
Expenditures allowed by Dual Enrollment Grants.

215 School Improvement/Professional Development (Intermediate Unit use only)
Expenditures allowed for school improvement/professional development by an IU.

216 College and Career Counseling Grant
Expenditures allowed by the College and Career Counseling Grants distributed under professional development.

217 Pre-K Counts
Expenditures allowed by the Pre-K Counts Grants.

218 Full Day Kindergarten Supplement
Expenditures only allowed by this grant.

219 Career and Technical Education Equipment Grants
Expenditures utilizing the Career and Technical Education Equipment Grants

221 Accountability to Commonwealth Taxpayers (ACT)
Expenditures utilizing the ACT portion of the Basic Ed subsidy.

222 Ready to Learn Block Grant
Expenditures utilizing the Ready to Learn Block Grants

231 Homebound Instruction
Expenditures for homebound instruction. Do not record expenditures for Instruction in the Home to this funding source.

232 Driver Education – Student
Expenditures for state revenue received for student driver education.

233 Migratory Children
Expenditures for state revenue received for migrant children.

240 VOCATIONAL EDUCATION
Expenditures for state revenue received for vocational education.

250 ALTERNATIVE EDUCATION
Expenditures for alternative education.

260 WORKFORCE INVESTMENT ACT (WIA)
Expenditures for state revenue received for the workforce investment act.

265 Vocational Training Of The Unemployed
Expenditures for state revenue received for vocational training of the unemployed.

270 SPECIAL EDUCATION FUNDING OF EXCEPTIONAL PUPILS
Expenditures incurred for district-operated special education programs identified in an IU / school district special education plan and pre-approved by PDE. This account enables LEAs to segregate expenditures for support services for special education programs throughout the year.

271 Special Education Funding For School Aged Pupils
Expenditures for special education of school aged pupils.

272 Early Intervention / Handicapped Children
Expenditures for special education of pre-school aged pupils.

280 ADULT LITERACY
Expenditures for adult literacy.

281 Adult Education Impact Program
Expenditures allowable under the Adult Education Impact Program.

290 OTHER PROGRAM SUBSIDIES
Expenditures for other specific state educational programs not mentioned in this section.

310 TRANSPORTATION
Expenditures for pupil transportation.

311 Pupil Transportation
Expenditures for regular pupil transportation.

312 Nonpublic and Charter School Transportation
Expenditures for nonpublic and charter school transportation

313 IU Special Education Transportation
Expenditures for IU special education transportation

320 SUBSIDY FOR STATE PAID BENEFITS
Expenditures for state paid benefits as listed below in this 320 series.

321 Rental And Sinking Fund Payments
Expenditures for rental and sinking fund payments.

322 State Share Of Social Security and Medicare Taxes
Expenditures for the state share of social security and medicare taxes.

323 State Share of Retirement Contributions
Expenditures for the state share of retirement contributions.

330 HEALTH SERVICES (MEDICAL, DENTAL, NURSE, ACT 25)
Expenditures for medical, dental, nurse, and Act 25 health services.

340 REVENUE FOR TECHNOLOGY (EDUCATIONAL AND OTHER)
Expenditures incurred for administering technology initiatives aimed at providing students and teachers with improved access to courses and research materials. This funding source includes grants for upgrades in computer hardware and software. An example of an item recorded to this funding source is expenditures associated with the state-funded Link-to-Learn Grants. Use this funding source for tracking all technology expenditures, i.e. educational and administrative costs.

341 Classrooms for the future
Expenditures allowed for Classrooms For the Future. See revenue code 7920 for allowable expenditures.

350 SEWAGE TREATMENT OPERATIONS / ENVIRONMENTAL SUBSIDIES
Expenditures for sewage treatment operations / environmental subsidies from the Commonwealth of PA.

360 SAFE SCHOOLS
Expenditures incurred for safe school programs.

370 STATE SUBSIDY FOR MILK, LUNCH AND BREAKFAST PROGRAMS
Expenditures incurred for the Commonwealth of PA program for milk, lunch, and breakfast.

380 REVENUE FOR NONPUBLIC PROGRAM SUBSIDY – ACT 89
Expenditures incurred for operation of programs authorized by Act 89 of 1975.

390 EXTRA GRANTS

Expenditures for extra state grants not specifically mentioned above. Example: Governor's Expanding Excellence Grant, PAsmart Grants, and Continuity of Education and Equity Grants.

400-990 FEDERAL PROJECTS

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

400 ESEA - ALL TITLES

Expenditures for Federal projects financed under ESEA of 1965, and subsequent amendments.

410 TITLE I: Improving the Academic Achievement of the Disadvantaged

To be used with revenue code 8514 or 6831

411 Part A – Improving Basic Programs Operated by LEAs

412 Part B – State Assessment Grants

413 Part C – Education of Migratory Children

414 Part D – Prevention and Intervention Programs for Neglected, Delinquent, or At Risk

415 Part E – Flexibility for Equitable Per-Pupil Funding

416 Part F – General Provisions

417 Deleted

418 Deleted

419 Deleted

420 TITLE II: Preparing, Training and Recruiting High Quality Teachers and Principals

To be used with revenue code 8515 or 6831

421 Part A – Supporting Effective Instruction

422 Part B – National Activities

423 Part C – General Provisions

424 Deleted

430 TITLE IV

To be used with revenue code 8517 or 6831

431 Part A – Student Support and Academic Enrichment Grants

432 Part B – Includes 21st Century Learning Communities

433 Part C – Expanding Opportunity Through Quality Charter Schools

434 Part D – Magnet Schools Assistance

435 Part E – Family Engagement in Education Programs

436 Part F – National Activities

440 Unassigned

450 TITLE V: Flexibility and Accountability

To be used with revenue code 8519 or 6831

451 Part A – Funding Transferability for State and Local Educational Agencies

452 Part B, Subpart 1 – Small, Rural School Achievement Program

453 Part B, Subpart 2 – Rural and Low-Income School Program

454 Part C – General Provisions

460 Unassigned

470 TITLE III: Language Instruction for English Learners and Immigrant Students

To be used with revenue code 8516 or 6831

471 Part A – English Language Acquisition, Enhancement, and Academic Achievement Act

472 Part B – General Provisions

480 Unassigned

490 Deleted

491 Deleted

492 Deleted

493 Deleted

494 Deleted

500 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

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

510 PRESCHOOL INCENTIVE – IDEA, SECTION 619

Expenditures of Federal financial assistance to LEAs to initiate, expand or improve educational programs for preschool children with disabilities. Use with revenue code 8513 or 6832.

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

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

530 SPECIAL EDUCATION ENRICHMENT PROGRAM

Expenditures incurred to improve the quality of instruction for disabled children.

600 VOCATIONAL EDUCATION ACT AND CARL D. PERKINS VOCATIONAL ACT OF 1984

To accumulate costs incurred by the LEA for vocational education in accordance with the Vocational Education Act of 1963 and the Carl D. Perkins Vocational Education Act of 1984.

660 TITLE II – BASIC STATE GRANTS FOR VOCATIONAL EDUCATION

Expenditures of Federal financial assistance to LEAs for program improvement, with full participation of special populations.

661 Part A – State Programs And State Leadership

Expenditures of Federal financial assistance to LEAs for professional development; development, dissemination, and field testing of curriculum; assessment of programs and development of performance standards and measures for program improvement and accountability with respect to such program. These programs include:

- Professional Development
- Curriculum Integration and Assessment
- Research Programs
- Leadership Activities
- Other State Leadership

662 Part B – Other State Administered Programs

Expenditures of Federal financial assistance to LEAs to provide Single Parents, Displaced Homemakers and Single Pregnant Women with marketable skills and to promote the elimination of Sex Bias. These programs include:

- Single Parent / Homemaker – Adult
- Single Parent / Homemaker – Teen Parent
- Sex Equity – Regular
- Sex Equity – Mini Grants
- Criminal Offenders

663 Part C – Secondary, Postsecondary And Adult Vocational Education Programs

Expenditures of Federal financial assistance to LEAs to: (1) improve vocational educational programs of individuals who are members of special populations, and (2) prioritize assistance to a limited number of sites or programs that serve the highest concentrations of individuals who are members of special populations. The programs include:

- Secondary Allocations
- Postsecondary Allocations

670 TITLE III – SPECIAL PROGRAMS

Federal Financial Assistance to place priority upon areas designated for special emphasis by the Congress.

671 Part B - Consumer And Homemaker Education

Expenditures of Federal financial assistance to LEAs to assist in conducting consumer and homemaker education programs. These programs include:

- Consumer and Homemaking – Educational Program Improvement
- Consumer and Homemaking – Teen Parent
- Consumer and Homemaking – Other Services

672 Part A – Community Based Organizations

Expenditures of Federal financial assistance to support programs and services for youth with special needs, including CBO prevocational assessment, guidance, and career exploratory experiences.

673 Part C – Tech-Prep Education

Expenditures of Federal financial assistance to consortium of LEAs to provide planning and demonstration grants for the development and operations of four-year programs designed to provide a tech-prep education program leading to a two-year associate degree or a two-year certificate.

674 Part F – Supplementary State Grants For Facilities And Equipment And Other Program Improvement Facilities

Expenditures of Federal financial assistance to LEAs in economically depressed areas for the purpose of program improvement activities, particularly focusing on the improvement of facilities and equipment acquisition.

700 CHILD NUTRITION PROJECTS

To accumulate costs associated with Federal financial assistance to LEAs to meet more effectively the nutritional needs of our children.

710 SCHOOL LUNCH PROGRAM

Expenditures associated with the school lunch program offered by the LEA to meet more effectively the nutritional needs of our children.

720 SCHOOL BREAKFAST PROGRAM

Expenditures associated with the school breakfast programs offered by the LEA.

730 SCHOOL MILK PROGRAM

Expenditures associated with the school milk program offered by the LEA.

740 FOOD SERVICE EQUIPMENT ASSISTANCE

Expenditures for food service equipment, which qualifies for Federal assistance.

750 SUMMER FOOD SERVICE PROGRAM

Expenditures for the summer food service program in accordance with Section 13 of the National School Lunch Act and Subsequent amendments.

760 NUTRITIONAL EDUCATION AND TRAINING PROGRAM

Expenditures of Federal financial assistance to LEAs to increase the nutritional knowledge of school age children.

770 CHILD AND ADULT CARE FOOD PROGRAM

Expenditures for the Child and Adult Care Food Program (CACFP)

800-900 OTHER FEDERAL PROJECTS

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

810 ADULT EDUCATION ACT

Expenditures of Federal financial assistance to LEAs to encourage and expand basic education programs for adults.

820 COMPREHENSIVE EMPLOYMENT AND TRAINING ACT (CETA)

Expenditures of Federal financial assistance to LEAs to provide educational training opportunities for training of unemployed and underemployed individuals.

830 HEADSTART – FOLLOW THROUGH ACT

Expenditures of Federal financial assistance to LEAs to assist in meeting the instructional, physical and psychosocial needs of disadvantaged children.

840 CAREER EDUCATION INCENTIVE ACT

Expenditures of Federal financial assistance to LEAs to develop and implement a comprehensive career education program to improve and expand pupil career awareness, career exploration, career decision-making, and career planning.

850 WORKFORCE INVESTMENT ACT (WIA)

Expenditures of Federal financial assistance under P.L. 97-300 to LEAs to provide basic education and / or skill training and related services to economically disadvantaged individuals.

860 TRANSITION PROGRAM FOR REFUGEES

Expenditures for the costs incurred for the education of refugees which costs represent amounts over and above the amount ordinarily spent for education of other students.

890 MEDICAL ASSISTANCE REIMBURSEMENTS

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

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

892 Medical Assistance Administrative Costs

893 Early Intervention Medical Assistance – Access

900 MISCELLANEOUS FEDERAL PROGRAMS

901 School To Work Expenditures
Expenditures incurred in conjunction with the School-To-Work Opportunities Act of 1994. This includes integrating school-based learning with work-based learning, and providing students with an understanding and experience in the industry and / or major they choose to enter.

902 Library Services
Expenditures incurred to support the LEA's library and programs.

903 ERRP: Early Retiree Reinsurance Program
Expenditures incurred to provide health benefits to early retirees authorized by the Affordable Care Act. Reimbursement should be recorded to revenue code 8390.

952 Unassigned: The use of this funding source for the Safe School Healthy Students grant has been discontinued. This grant is part of the Title IV, Part A, Safe and Drug Free Schools & Communities program which should be coded to funding source 431.

953 Learn And Serve

979 ARP Act – EANS II – Emergency Assistance to Non-Public Schools

980 ARP Act – IDEA Preschool Funding

981 ARRA – Build America Bonds (BAB)

982 ARRA – Qualified School Construction Bonds (QSCB)

983 ARRA – Qualified Zone Academy Bonds (QZAB)

984 ARRA – Qualified Energy Conservation Bonds (QECB)

985 ARRA – Race to the Top

986 CARES Act – Elementary and Secondary School Emergency Relief Fund

987 Other CARES Act, CRRSA Act, and ARP Act

988 CARES Act – Governor's Emergency Education Relief Fund

989 CRRSA Act – ESSER II - Elementary and Secondary School Emergency Relief Fund

990 ARP Act – ESSER III - Elementary and Secondary School Emergency Relief Fund
This code is for the portion of ARP Act ESSER funds based on the 2020-21 state-determined Title I-A Award.

991 CRRSA Act – GEER II - Governor's Emergency Education Relief Fund

992 ARP Act – IDEA Supplemental Funding

993 **ARP Act ECF – Emergency Connectivity Fund**

994 **ARP Act ESSER – Learning Loss**

995 **ARP Act ESSER – Summer Programs**

996 **ARP Act ESSER – Afterschool Programs**

997 **ARP Act ESSER – Homeless Children and Youth**

998 **ARP Act ESSER – Emergency Relief for Other Educational Entities**

999 **All Other COVID Related Revenue**

Section I

Instructional Organization Dimension

This dimension permits expenditures to be segregated by instructional level.

00 DISTRICT-WIDE

Expenditures applicable to the entire LEA and not clearly assignable to a specific instructional level.

10 ELEMENTARY

Expenditures of a school organization composed of the grades pre-kindergarten through grade six (6). (If more detail is desired, the following coding may be used.)

11 First Grade

Expenditures classified elementary pertaining to the first grade.

12 Second Grade

Expenditures classified elementary pertaining to the second grade.

13 Third Grade

Expenditures classified elementary pertaining to the third grade.

14 Fourth Grade

Expenditures classified elementary pertaining to the fourth grade.

15 Fifth Grade

Expenditures classified elementary pertaining to the fifth grade.

16 Sixth Grade

Expenditures classified elementary pertaining to the sixth grade.

17 Pre-Kindergarten

Expenditures classified elementary pertaining to pre-kindergarten classes.

18 Kindergarten

Expenditures classified elementary pertaining to kindergarten classes. Include here K-4 and K-5.

19 Undistributed

Expenditures classified elementary which cannot be attributed to a specific grade.

20 MIDDLE SCHOOL / JUNIOR HIGH SCHOOL

Expenditures of a school organization composed of elementary grades five and six, and secondary grades seven, eight and nine, or a combination of these grades. (Reporting of separate elementary expenditures and secondary expenditures is required.) (If more detail is desired, the following coding may be used.)

21 Fifth Grade

Expenditures classified middle school elementary pertaining to the fifth grade.

22 Sixth Grade

Expenditures classified middle school elementary pertaining to the sixth grade.

23 Seventh Grade

Expenditures classified middle or junior high school secondary pertaining to the seventh grade.

24 Eighth Grade

Expenditures classified middle or junior high school secondary pertaining to the eighth grade.

25 Ninth Grade

Expenditures classified middle or junior high school secondary pertaining to the ninth grade.

29 Undistributed

Expenditures classified middle or junior high school, which cannot be attributed to a specific level or grade.

30 SECONDARY

Expenditures of a school organization composed of the grades seven (7) through twelve (12). (If more detail is desired, the following coding may be used.)

31 Seventh Grade

Expenditures classified secondary pertaining to the seventh grade.

32 Eighth Grade

Expenditures classified secondary pertaining to the eighth grade.

33 Ninth Grade

Expenditures classified secondary pertaining to ninth grade.

34 Tenth Grade

Expenditures classified secondary pertaining to the tenth grade.

35 Eleventh Grade

Expenditures classified secondary pertaining to the eleventh grade.

36 Twelfth Grade

Expenditures classified secondary pertaining to the twelfth grade.

39 Undistributed

Expenditures classified secondary, which cannot be attributed to a specific grade.

40 POST-SECONDARY

Expenditures of a school organization for adults who have either completed, interrupted or have not begun their formal education or for students attending an institution of higher education. (If more detail is desired, the following coding may be used.)

41 Adult / Continuing

Expenditures of a school organization for adults who have either completed, interrupted or have not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic schools, advanced adult schools, occupational schools, and those schools which have as their purpose the upgrading of occupational skills, retraining existing skills, pursuit of special interests or for enrichment.

42 Higher Education Institutions

Expenditures which represent payments to institutions of higher education for services rendered.

Operational Unit Dimension / School Level

A school is defined as a division of a school system comprised of one or more grade groups, organized as one unit usually under the direction of a principal or a head teacher. Thus, one building may house more than one school or one school may occupy all or part of one or more buildings.

This dimension is used to segregate costs by school and operational unit according to the following classifications:

Non-Instructional Buildings
Elementary School Buildings
Middle and Junior High School Buildings
Senior High School Buildings

This dimension has been changed from a two-digit to a three-digit account to accommodate large school entities. If you are able to meet all reporting requirements with a two-digit account code, you may continue to use the old two-digit account code for your building level dimension.

000 NON-INSTRUCTIONAL BUILDINGS

Expenditures of the LEA identified to non-instructional buildings such as administration buildings, bus garage, etc. Assign each non-instructional building an accounting number from 001 through 199 to segregate expenditures by building.

200 ELEMENTARY SCHOOL BUILDINGS

Expenditures of the LEA identified to elementary school buildings. Assign each elementary school building an account number 200 – 499 to segregate expenditures by building.

500 MIDDLE AND JUNIOR HIGH SCHOOL BUILDINGS

Expenditures of the LEA identified to middle or junior high school buildings. Assign each middle school and each junior high school an account number from 500 through 799 to segregate expenditures by building.

800 SENIOR HIGH SCHOOL BUILDINGS

Expenditures of the LEA identified to senior high school buildings. Assign each senior high school building an account number from 800 through 999 to segregate expenditures by building.

Subject Matter Dimension

This dimension accumulates costs associated with providing educational programs for the various subject categories listed below.

000 NOT CLASSIFIED BY SUBJECT MATTER

100 REGULAR PROGRAMS

110 GENERAL EDUCATION

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

120 ARTS AND HUMANITIES

This category accumulates costs associated with instructional programs that describe the creation and interpretation of works and performances that are auditory, kinesthetic, interdisciplinary, and visual phenomena to express ideas and emotions in various forms.

121 Music

This category accumulates costs associated with instructional programs that generally describe the study and appreciation of music and music performance. This includes the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance, and enjoyment of music. Introduction will include knowledge from historical and cultural contexts and critical review of works in music.

122 Fine Art

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

123 Dance

This category accumulates costs associated with the instructional programs and activities concerned with developing knowledge, awareness and appreciation of individual and group kinesthetic movement of the physical being. Instruction includes skills and knowledge of dance production or performance and the study and appreciation of dance performances from historical and cultural contexts with critical review of works in dance.

124 Theatre

This category accumulates costs associated with the instructional programs and activities which are concerned with interdisciplinary expression of thoughts and feelings through written text, dramatic interpretation and multi-media production. Instruction includes the skills and knowledge in play production, videos and dynamic media as

individuals and groups and the study and appreciate theatre performances from historical and cultural contexts with critical review of works in theatre.

129 Other Arts And / Or Humanities (Not Specified Above)

This category accumulates costs associated with the instructional programs that are concerned with humanities and other instructional program costs not otherwise addressed above.

130 BUSINESS EDUCATION

Includes the body of related subject matter, or related courses, and planned learning experiences which are designed to develop in students the attitudes, knowledge, skills, and understanding concerned with business principles and practices having applications for personal use and / or activities in the business world. Business also includes a wide variety of aspects of general education, e.g., subject matter from other subject areas such as English (language arts), social sciences / social studies and mathematics.

140 HEALTH, SAFETY AND PHYSICAL EDUCATION

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

150 LANGUAGE ARTS

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

151 Reading

An instructional program designed to teach students how to read and comprehend written materials, to read critically, and to read, analyze, and interpret text to meet the academic standards established for the respective grade level.

152 Writing

An instructional program designed to teach students how to write effective narrative, informational, and persuasive pieces with well-developed focus, content, organization, style, and conventions, and to revise and edit written materials to improve style, word choice, sentence variety, spelling, and punctuation.

153 English To Speakers Of Other Language (ESL)

This category accumulates costs associated with instructional programs and related activities designed to teach students that speak other languages the elements of the English language.

154 Speaking And Listening

An instructional program designed to teach students how to listen to others, to select literature, to learn to use appropriate speaking skills in formal speech situations, to contribute to discussions, participate in small and large group discussions and presentations, and to learn how to use the media for research purposes. These programs also teach the student how to identify words of other languages that are common to the English language, identify differences in formal and informal speech, and analyze the role and place of standard American English in speech, writing, and literature.

155 Library And Information Systems

An instructional program designed to teach students how to select and refine a topic for research, locate information using the appropriate sources and strategies, and organize, summarize, and present the main ideas of research.

159 Other Language Arts

Record here the instructional program costs not otherwise addressed above.

160 WORLD LANGUAGE

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

161 French Programs

This category accumulates costs associated with instructional programs and related activities designed to teach students the elements of the French language.

162 Spanish Programs

This category accumulates costs associated with instructional programs and related activities designed to teach students the elements of the Spanish language.

163 Japanese Programs

This category accumulates costs associated with instructional programs and related activities designed to teach students the elements of the Japanese language.

164 German Programs

This category accumulates costs associated with instructional programs and related activities designed to teach students the elements of the German language.

169 Other Languages (Not Specified Above)

Record here the instructional program costs not otherwise addressed above.

170 MATHEMATICS

Comprises the body of related subject matter, or the body of related courses, organized for carrying on learning experiences concerned with the science of relations existing between quantities (magnitude) and operations and the science of methods used for deducing from other quantities, known or supposed, the quantities sought. Instruction should enhance problem-solving and computation skills.

180 SCIENCE, ENVIRONMENTAL STUDIES AND ECOLOGY

Includes the body of related subject matter or related courses, organized for carrying on learning experiences concerned with knowledge of the physical, biological, and earth sciences; and of the processes of discovering and validating this knowledge. This category includes life sciences, earth sciences, chemical sciences, physical sciences, and agricultural sciences.

181 General / Integrated Sciences

This category accumulates costs associated with instructional programs and related activities designed to teach students the study of the elements of biological sciences, integrated sciences, and other general science studies.

182 Environmental Studies And Ecology

This category accumulates costs associated with instructional programs and related activities designed to teach students the study of social, political, and economic aspects of ecology and when appropriate instruction in agricultural science involving active learning experiences.

189 Other Science, Environment And Ecology Programs

Record here the instructional program costs not otherwise addressed above.

190 SOCIAL STUDIES

Comprised of interrelated subject matter organized to impart knowledge, develop skills, and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography, and philosophy.

191 History

This category accumulates costs associated with instructional programs and related activities designed to teach students the knowledge, skills, and elements of the studies into the past.

192 Geography

This category accumulates costs associated with instructional programs and related activities designed to teach students the knowledge, skills, and significance of geographical studies.

193 Civics And Government

This category accumulates costs associated with instructional programs and related activities designed to teach students the elements, dynamics, and impact of civics and government on economics and society.

194 Economics

This category accumulates costs associated with instructional programs and related activities designed to teach students an understanding and knowledge of economics and its impact on society.

199 Other Social Study Programs

Record here the instructional program costs not otherwise addressed above.

200 VOCATIONAL PROGRAMS

210 AGRICULTURAL AND AGRICULTURAL SCIENCE PROGRAMS

Comprised of the group of related courses or units of subject matter, which are organized for carrying on learning experiences concerned with preparation for or upgrading in occupations requiring knowledge and skills in agricultural subjects. The functions of agricultural production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, agricultural resources, and the services related thereto, are emphasized in the instruction designed to provide opportunities for students to prepare for or improve their competencies in agricultural occupations. An agricultural occupation may include one or any combination of these functions.

220 HEALTH OCCUPATIONS EDUCATION

Comprises the body of related subject matter, or the body of related courses, and planned experiences designed to impart knowledge and develop understanding and skills required to support the health professions. Instruction is organized to prepare students for occupational objectives concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative, and rehabilitative services to people, including understanding and skills essential to provide care and health services to patients.

230 DISTRIBUTIVE EDUCATION

Includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user. These activities include selling, and such sales-supporting functions as buying, transporting, storing, promoting, financing, marketing research, and management.

240 FAMILY AND CONSUMER SCIENCE

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

250 OFFICE OCCUPATIONS

Includes the body of subject matter, or combinations of courses and practical experience organized into programs of instruction to provide opportunities for students to prepare for and achieve career objectives in selected office occupations. In the instructional process, various aspects of subject matter frequently are drawn from other subject matter areas. Learning experiences are designed to lead to employment and / or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office. “Facilitating function” as used here refers to the expediting role played by office occupations as the connecting link between the production and distribution activities of an organization. Included in a variety of activities, such as recording and retrieval of data, supervision, and a coordination of office activities, internal and external communication, and the reporting of information.

260 TECHNICAL EDUCATION

Includes the body of related subject matter, or related courses, organized for the development of understanding about the technical, consumer, occupational, recreational,

organizational, managerial, social, historical, cultural, physical (manufacturing, construction, transportation), bio-related (agricultural, bio-technology), and information-related (graphic design, television, and computer applications) technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes that provide opportunities for creativity and problem solving. Concerned with that body of knowledge organized in a planned sequence of classroom and laboratory experiences, usually at the post-secondary level, to prepare students for a cluster of a job opportunities in a specialized field of technology. The program of instruction normally includes the study of the underlying sciences and supporting mathematics inherent in a technology, as well as methods, skills, materials, and processes commonly used and services performed in the technology. A planned sequence of study and extensive knowledge in a field of specialization is required in technical education, including competency in the basic communication skills and related general education. Technical education prepares for the occupational area between the skilled craftsman and the professional personal such as the physician, the engineer, and the scientist.

270 TRADES AND INDUSTRIAL OCCUPATIONS

Comprises the branch of vocational education, which is concerned with preparing persons for initial employment, or for upgrading or retraining workers in a wide range of trade and industrial occupations. Such occupations are skilled or semiskilled and are concerned with layout designing, producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity. Instruction is provided (1) in basic manipulative skills, safety judgment, and related occupational information in mathematics, drafting, and science required to perform successfully in the occupation, and (2) through a combination of shop or laboratory experiences simulating those found in industry and classroom learning. Included is instruction for apprentices in apprenticing occupations or for journeymen already engaged in a trade or industrial occupation. Also included is training for service and certain semiprofessional occupations considered to be trade and industrial in nature.

280 CAREER EDUCATION AND WORK

(To be defined by Department of Education Program Staff.)

290 OTHER VOCATIONAL PROGRAMS

This category accumulates costs associated with other vocational programs and related activities not specified above.

300 SPECIALIZED PROGRAMS

310 DIFFERENTIALIZED CURRICULUM FOR STUDENTS WITH DISABILITIES

For those students whose special needs are of such nature and degree as to interfere with intellectual development and learning under regular class methods will require differential curriculum for some part of, and frequently, for all of their education.

390 OTHER SPECIALIZED PROGRAMS

This category accumulates costs associated with other specialized programs and related activities not specified above.

400 OTHER EDUCATIONAL PROGRAMS

410 DRIVER AND SAFETY EDUCATION

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

420 JUNIOR ROTC

Comprised of a body of subject matter, or combinations of courses and practical experience, organized into programs of instruction to provide opportunities for students to prepare for and achieve career objectives in selected branches of the military service. In the instructional process, various aspects of subject matter frequently are drawn from other subject matter areas.

490 OTHER PROGRAMS

This category accumulates costs associated with other educational programs and related activities not specified above.

500 SCHOOL-SPONSORED PROGRAMS

A group of school-sponsored activities under the guidance or supervision of qualified adults designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups, or in large groups – at school events, public events or a combination of these – for purposes such as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

510 SCHOOL-SPONSORED CO-CURRICULAR ACTIVITIES

As described and codified by the LEA.

550 SCHOOL-SPONSORED ATHLETIC PROGRAMS

As described and codified by the LEA.

Job Classification Dimension

This dimension enables LEAs to breakdown expenditures for salaries and employee benefits into a more detailed classification than is given in the job classification category breakdown in object code 100-Salaries. This dimension can be used in at least three ways: (1) to classify payroll costs for personnel purposes; (2) to segregate certified and non-certified salaries and benefits; and (3) to accumulate payroll costs by bargaining unit for labor negotiations. Classifications contained herein are from the classification structure presented in the Federal Handbook IVR, published by the National Center for Education Statistics.

000 NOT CLASSIFIED BY JOB CLASSIFICATION

100 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 / Administration” classification does not preclude “Professional – Educational” or “Professional – Other” status.

Under the “Official / Administrative” classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

101 Administrative Assistant Assignment

An assignment to perform activities assisting an executive officer in performing assigned activities in the LEA.

102 Administrative Intern Assignment

An assignment to perform activities as part of an internship plan involving supervision and periodic evaluation of the employee.

103 Assistant / Deputy / Associate Superintendent Assignment, Assistant Executive Director, I.U.

An assignment to a staff member (e.g. an assistant, deputy or associate superintendent) to perform high-level, system-wide, executive management functions in an LEA.

104 Assistant Principal Assignment

An assignment to a staff member (e.g. an assistant, deputy or associate principal) to perform high-level executive management functions in an individual school, group of schools or units of an LEA.

105 Board Of Education Member Assignment

An assignment to perform activities as a member of a legally constituted body, which has been created and vested with responsibilities for educational activities in a given geographical area.

106 Foreman Assignment

An assignment, considered to be a function of management, to supervise the day-to-day operations of a group of skilled, semi-skilled or unskilled workers (e.g. warehouse or garage workers).

107 Principal Assignment, Director, AVTS

An assignment to perform the highest level executive management functions in an individual school, a group of schools or units of an LEA.

108 Superintendent Assignment, Executive Director, I.U.

An assignment to a staff member (e.g. chief executive of schools or chancellor) to perform the highest level, system-wide, executive management functions of an LEA.

109 Supervising / Managing / Directing Assignment

An assignment to direct staff members and manage a function, a program or a supporting service. Examples of staff members having this assignment include chairmen of academic departments, supervisors of purchasing directors of physical plant maintenance, business managers, cafeteria directors, and managers of psychological services. (This includes curriculum supervisors who manage staff members.)

110 TAX ASSESSING / COLLECTING ASSIGNMENT

An assignment to provide services in the assessment of real and personal property for tax computation purposes and in the collection of taxes for the LEA.

200 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.

Under the “Professional – Educational” classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

201 Curriculum Specialist Assignment

An assignment to a staff member who has expertise in a specialized field to provide information and guidance to other staff members to improve the curriculum of an LEA. This assignment would include the curriculum consultant and curriculum supervisor.

202 Counseling Assignment

An assignment to perform the activities of assisting pupils and assisting parents and teachers to assist pupils in making personal plans and decisions in relations to education, career or personal development.

203 Librarian / Media Assignment

An assignment to develop plans for and manage the use of teaching and learning resources, including equipment, content material, and services.

204 Remedial Specialist Assignment

An assignment to perform activities concerned with correcting or improving specific marked deficiencies (such as a deficiency in content previously taught but not learned) which are not due to impairment of mental or physical ability.

205 Teaching Assignment

An assignment to instruct pupils / students.

300 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.

Under the "Professional – Other" classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

301 Accounting Assignment

An assignment to design and maintain financial, staff, pupil, program or property records; to summarize, analyze or verify such records; and / or to control and certify expenditures and receipts.

302 Analyst Assignment

An assignment to examine, evaluate, and make recommendations in such areas as cost, systems, curriculum or other educational sectors. Examples of staff members having this assignment include systems analysts, budget analysts, statistical analysts, and psychological analysts.

303 Architect Assignment

An assignment to a staff member who is licensed as an architect to perform activities such as designing and preparing plans and specifications for the construction, remodeling or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications.

304 Audiologist Assignment

An assignment to provide services such as diagnostic evaluation, habilitative and rehabilitative services, and research related to hearing.

305 Auditing Assignment

An assignment to perform activities concerned with examining, verifying, and reporting on the accounting records of the LEA.

306 Dentist Assignment

An assignment to a staff member who is licensed as a dentist to diagnose and treat diseases, injuries, and malformations of the teeth and gums.

307 Dietitian / Nutritionist Assignment

An assignment to plan and direct food service programs, including determining the nutritional value of food for meals.

308 Engineer Assignment

An assignment to a staff member who is licensed as an engineer to perform activities such as designing and preparing plans and specifications for sites, building structures, service systems, and supervising their development, construction, operation, maintenance, and improvement.

309 Evaluating Assignment

An assignment to determine the value or effect of plans, programs, and activities by appraisal of data and activities in light of specified goals and objectives.

310 Legal Assignment

An assignment to a staff member qualified to practice law to perform such activities as conducting lawsuits, drawing up legal documents, and advising the LEA on legal rights.

311 Negotiating Assignment
An assignment to perform such activities as resolving labor / management problems and helping to settle disputes and effect compromises. This assignment would include representatives of either management or labor (e.g. shop stewards).

312 Ophthalmologist Assignment
An assignment to a staff member who is licensed as a physician and certified as an ophthalmologist to provide specialized services in the care of the eye and its related structures.

313 Optometrist Assignment
An assignment to a staff member who is a licensed optometrist to treat optical and muscle defects of the eye without the use of drugs or surgery.

314 Personnel Assignment
An assignment to perform activities concerned with staff recruitment, selection, training, and assignment; maintaining staff records; and working with administrators in developing pension and insurance plans.

315 Physician Assignment
An assignment to a staff member who is licensed as a medical doctor to diagnose and treat diseases and disorders of the human body.

316 Planning Assignment
An assignment to perform activities concerned with selecting or identifying the goals, priorities, and objectives of the LEA and formulating the courses of action to fulfill these objectives.

317 Psychiatrist Assignment
An assignment to a staff member who is licensed as a physician and certified as a psychiatrist to study, diagnose, and treat diseases and disorders of the mind.

318 Psychologist Assignment
An assignment to a staff member who is licensed as a psychologist to evaluate and analyze pupil's behavior by measuring and interpreting their intellectual, emotional, and social development and diagnosing their educational and personal disabilities.

319 Public / Community Relations Assignment
An assignment to foster good relations between the LEA and the public, as a whole, by planning and conducting programs to disseminate information through such media as newspapers, radio, and television, public forums, civic activities, and by reviewing material for and directing preparation of LEA publications.

320 Registered Nursing Assignment
An assignment to a staff member who is licensed as a registered nurse to perform activities requiring substantial specialized judgment and skill in the observation, care and counsel of ill and injured persons, and in illness prevention.

321 Registrar Assignment
An assignment to coordinate and direct LEA registration activities, including compilation, and analysis of registration data for administrative use.

322 Research And Development Assignment
An assignment to perform activities concerned with systematic study and investigation using the products of research and judgment to improve educational programs.

323 Social Work Assignment
An assignment to assist in the prevention of or solution to those personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.

324 Statistician Assignment
An assignment to plan surveys and collect, summarize, and interpret numerical data applying statistical theory and methods to provide usable information.

325 Therapist Assignment
An assignment to perform activities involving occupational or physical methods of treatment and rehabilitation without the use of drugs or surgery.

328 Technology Coordinator
Record to this object code the expenditures associated with the Technology Coordinator's job responsibilities. Do NOT record contracted service expenditures here.

400 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.

Under the "Technical" classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

401 Audiometrist Assignment
An assignment to administer audiometric (hearing acuity) screening tests under the supervision of an audiologist or physician.

402 Computer Operating Assignment
An assignment to operate and control computers and related peripheral equipment.

403 Dental Hygienist Assignment
An assignment to a staff member who is licensed as a dental hygienist to perform dental prophylactic treatments and to instruct others in the care of teeth and mouth.

404 Graphic Arts Assignment
An assignment to plan and arrange art layouts to illustrate programs or processes for publication, demonstration, and more effective communication.

405 Inspector Assignment
An assignment to approve the condition of equipment and buildings as they relate to safety and health and the condition of new construction as it relates to specifications and codes.

406 Practical Nursing Assignment

An assignment to perform auxiliary medical services, such as taking and recording temperature, pulse, and respiration rate, and giving medication under the supervision of a physician or a registered nurse.

407 Programming Assistant

An assignment to prepare logical coded sequences of operations to be performed by a computer in solving problems of processing data.

408 Psychometrics Assignment

An assignment to perform activities concerned with measuring the intellectual, social, and emotional development of pupils through the administration and interpretation of psychological tests. These activities are usually carried out under the direction or supervision of a psychologist or related professional.

409 Purchasing Agent Assignment

An assignment to perform activities concerned with buying supplies, equipment, and materials used in the operation of the LEA.

500 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.

Under the “Office / Clerical” classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

501 Bookkeeping Assignment

An assignment to keep a systematic record of accounts or transactions and to prepare statements.

502 Clerical Assignment

An assignment to perform activities concerned with preparing, transferring, transcribing, systematizing or filing written communications and records. This assignment includes the positions of clerk, clerk typist, stenographer, file clerk, and secretary.

503 Messenger Assignment

An assignment to delivery messages, documents, packages, and other items to offices or departments within or outside the LEA.

504 Records Managing Assignment

An assignment to perform activities concerned with establishing and maintaining an adequate and efficient system for controlling the records of the LEA.

600 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.

Under the “Crafts and Trades” classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

601 Carpentering Assignment
An assignment to perform activities involve in constructing, erecting, installing, and repairing wooden structures and fixtures.

602 Electrician Assignment
An assignment to perform activities involved with planning layout, installing, and repairing wiring, electrical fixtures, apparatus, and control equipment.

603 General Maintenance Assignment
An assignment to perform activities concerned with repair and upkeep of buildings, machinery, and electrical and mechanical equipment.

604 Masonry Assignment
An assignment to perform activities involved with working with stone, brick, concrete, artificial stone, and the like in constructing, erecting and repairing structures and fixtures.

605 Mechanic Assignment
An assignment to perform activities involved with inspecting, repairing, and maintaining functional parts of mechanical equipment and machinery.

606 Painting Assignment
An assignment to perform activities involved with painting, varnishing, and staining the interior and exterior of buildings and fixtures.

607 Plastering Assignment
An assignment to perform activities involved with applying and repairing plaster in the interior and exterior of buildings.

608 Plumbing Assignment
An assignment to perform activities involved with assembling, installing, and repairing pipes, fittings and fixtures of heating, water, and drainage systems.

700 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. Under the "Operative" classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

701 Crafts And Trades Apprenticeship Assignment
An assignment to perform activities of an apprentice in crafts and trades.

702 Dispatching Assignment
An assignment to assign vehicles and drivers to perform specific services and to record such information concerning vehicle movement as the LEA may require.

703 Vehicle Operating Assignment
An assignment consisting primarily of driving a vehicle such as a bus, truck or automobile used in the service of the LEA.

704 Groundskeeper Assignment

An assignment to maintain grounds owned, rented or leased, and used by the LEA. This assignment does not include the operation of machinery requiring semiskilled training or experience.

800 SERVICE WORK

A grouping of assignments, regardless of level of difficulty, which relate to both protective and non-protective supportive services.

Under the "Service Work" classification, the following assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

801 Attendance Officer Assignment

An assignment to enforce compulsory attendance laws.

802 Custodian Assignment

An assignment to perform LEA plant housekeeping and servicing activities consisting of cleaning; operating heating, ventilating, and air conditioning systems; and servicing building equipment.

803 Elevator Operating Assignment

An assignment to transport passengers and freight between the floors of a building via elevator.

804 Food Service Assignment

An assignment to perform the activities of preparing and serving food.

805 Guard / Watchman Assignment

An assignment to perform activities concerned with maintaining the safety and security of LEA property, facilities, and personnel.

806 Monitoring Assignment

An assignment to perform such activities as helping to keep order on buses, playgrounds, in lunchrooms, and taking attendance. This assignment would include traffic guards for loading buses.

807 Stores Handling Assignment

An assignment to perform the activities of receiving, storing, and dispensing school supplies, materials, and equipment.

900 INSTRUCTIONAL ASSISTANT

A grouping of assignments comprising the various skill levels required to perform activities associated with teaching.

Under the "Instructional Assistant" classification, the following activity assignments are the most common in the LEA; the list may be expanded as necessary at the discretion of the local administrator.

901 Student – Teaching Assignment

An assignment to instruct pupils under the supervision of a certified teacher as part of a formalized higher education program of teacher preparation.

902 Teaching Assistant Assignment

An assignment to perform the day-to-day activities of teaching pupils under the supervision of a teacher. The teaching assistant assignment does not include diagnostic or long-range evaluative decisions regarding pupils taught. Staff members having this assignment may or may not be certificated but have completed at least two years of formal education preparatory for teaching or the equivalent in experience or training.

903 Teaching Intern Assignment

An assignment to instruct pupils held by a person who has not fulfilled all the requirements for a professional in the teaching field. This person usually has a professional level of competence in a field other than education and is allowed to teach while obtaining the necessary knowledge and skills in education and / or educational psychology.

904 Teaching Aide Assignment

An assignment to assist a teacher with routine activities associated with teaching (i.e. those activities requiring minor decisions regarding students, such as monitoring, conducting rote exercise, operating equipment, and clerking).

Special Cost Center Dimension

It is recognized that LEAs utilize many other methods of classifying expenditures for particular purposes. None of these methods are used with enough regularity for inclusion here; but when used, they are important. The purpose and coding size of this dimension is at the discretion of the LEA. Some of the possible additional dimensions are:

- Term
- Course
- Work Order
- Bus Route or Vehicle

In addition, in automated systems, there may be a need to add some codes for use by the computer. These might include:

- A transaction code to route the transaction through the system and post the correct files and fields in the data record

- A fiscal year code to assist with closing out one year while beginning to process activity for the new year

- A reporting level code to assist in organizing report contents and subtotals.