



STATE OF TENNESSEE

Department of Education

Office of Local Finance

Standardized System of Accounting and Reporting

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Tennessee Department of Education
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Standardized System of Accounting and Reporting

Forward:

This manual is intended to provide assistance to Local Education Agencies (LEAs). It should be used as a guide when preparing the annual budget and financial reports as well as recording financial transactions. It has been designed specifically to improve the comparability of financial reporting among school systems across the State of Tennessee. LEAs consistently using the Uniform Chart of Accounts and properly recording financial transactions in the same manner can accomplish this. For a current copy of the County Uniform Chart of Accounts, contact the Comptroller of the Treasury, Division of County Audit, at (615) 741-3341.

Tennessee Code Annotated (TCA) 49-3-316 prescribes the budgeting and reporting requirements LEAs must adhere to in order to be in compliance with state statute. This statute requires that Annual Public School Budget Documents and Annual Public School Financial Reports be submitted to the Commissioner of Education by August 1. These documents are available to download on the Department's web site (www.state.tn.us/education – follow links). Specific instructions for completing and submitting each of these documents are mailed to the school systems annually. The Budget Document and the Annual Financial Report must be submitted to our office electronically via diskette, e-mail, or Internet upload. Our office, with the exception of the signature pages will not accept paper copies of these reports.

In the budgeting process, estimates should be as reasonable as possible. Collections of the prior year and current fiscal year should be taken in to consideration when calculating these estimates. Being somewhat conservative may be prudent, but being excessively so from year to year will result in large general fund balances, which then become subject to the restrictions of TCA 49-3-352 (c).

REVENUES

*All categories are included; some line items are explained specifically for further clarification.

- 40000 LOCAL TAXES
- 40100 County Property Taxes
- 40110 Current Property Tax

Taxes levied based on the assessed value of real and personal property within a county to be used for school/educational purposes. The taxes become due and payable on October 1. Interest and penalties begin to accrue on March 1, when taxes become delinquent.

- 40120 Trustee's Collection - Prior Years
- Represents funds collected for prior year's property taxes.
- 40130 Clerk & Master/Circuit Court - Prior Years
- Represents funds received for unpaid prior year's taxes that are collected through the courts.
- 40140 Interest & Penalty
- Represents interest and penalties on delinquent taxes.
- 40150 Pick-Up Taxes
- Represents taxes collected from properties left off the tax rolls or taxes collected due to billing errors.
- 40161, 62, 63 Payments in Lieu of...
- These revenues are the result of local governing authority agreements with federal, state, or other outside agencies.
- 40200 County Local Option Taxes
- This category represents local option sales taxes levied and collected by the local governing body. These taxes are in addition to any state taxes levied and are levied by county resolution. Qualified registered voters must approve the resolution. These taxes are not dependent upon or in any way connected with the property tax rate.
- 40300 Statutory Local Taxes
- These local taxes are created by state legislative enactment. The tax is imposed upon the sale and consumption of goods and services.
- 40600 City/School District Property Taxes
- These taxes are equivalent to the local taxes described in 40100, except that they are prescribed within city or special school district (SSD) rather than county boundaries, and are promulgated by city or SSD officials. This category includes Property Taxes, Interest and Penalty, Pickup Taxes, and Payments in Lieu of Taxes.

- 40700 City Local Option Taxes
- These taxes are equivalent to the local taxes described in 40200. This category includes Local Option Sales Tax, Hotel/Motel Tax, Local Amusement Tax, and Business Tax.
- 41000 Licenses and Permits
- Represents the fees levied by and paid to the local governing body. Examples include marriage licenses, and any permits issued and assigned to the school system.
- 43000 CHARGES FOR CURRENT SERVICES
- Charges for current services represent non-tax local revenue sources such as tuition and user charges for special services.
- Tuition payments for children are addressed in TCA 49-6-403. Tuition for out-of-state students is required by TCA 49-6-403 (f). Amounts that may be charged are addressed in TCA 49-6-3003.
- 43531 Contract for Transportation Services with Other LEAs
- 43532 Contract for Transportation Services - Out of State
- 43541 Contract for Administrative Service with Other LEAs
- 43542 Contract for Instructional Services with Other LEAs
- 43543 Contract for Student Support Services with Other LEAs
- 43544 Contract for Instructional Staff Support with Other LEAs
- 43545 Contract for Operation and Maintenance Services with Other LEAs
- 43546 Contract for Food Services with Other LEAs
- 43547 Contract for Non-Instructional Services with Other LEAs
- 43583 TBI Criminal Background Fees
- Funds collected for the purpose of conducting background checks pursuant to TCA 49-5-413.

44000 OTHER LOCAL REVENUES

Other local revenue represents other non-tax receipts from local sources for interest earned on deposits, rent, contributions, sale of equipment, insurance recovery and miscellaneous refunds.

44120 Lease/rentals

Represents revenue from the rental of school facilities, property, etc. in accordance with local board policy.

44170 Miscellaneous Refunds

Represents miscellaneous refunds and reimbursements from various sources. If money is received as a result of purchase returns, the check received should be used to directly offset the expenditure that the original order was charged against.

44500 NONRECURRING ITEMS

44520 Insurance Recovery

Represents funds from settlements involving claims for which the system has insurance, regardless of funds spent to replace insured items.

44530 Sale of Equipment

Represents funds received from the sale of equipment declared surplus. Refer to TCA 49-6-2006 and 49-6-2007.

44990 Other Local Revenue

Represents funds received from local sources and not otherwise classified above.

State Education Funds

As required by Tennessee Code Annotated, the majority of State education funds are distributed through the Basic Education Program (BEP). Other funds include Driver Education, Career Ladder, Extended Contracts, Adult Education, and miscellaneous reimbursements.

46000 STATE OF TENNESSEE

46511 Basic Education Program (BEP)

TCA 49-3-351 established the BEP as the funding formula for the distribution of state dollars for K-12 education. The BEP is a funding formula - not a spending plan. The BEP formula is divided into two component areas – classroom and non-classroom. The dollars that are generated by the formula are not specifically earmarked except to the extent that dollars generated by classroom components must be expended in the classroom. Classroom components include positions such as teachers, principals, assistant principals, etc. as well as textbooks, supplies and materials, and instructional equipment.

Non-classroom components include positions such as superintendent/director, system secretaries, technology coordinators, and school secretaries. Other non-classroom components include maintenance and operations, pupil transportation and capital outlay.

46550 Driver Education

Driver's Education is financed at the state level through fines collected. Funds are allocated based on the number of students completing the Driver Education course per semester.

46590 Other State Education Funds

This includes the State's portion of Adult Education, Salary Equity funds, Families First, Family Resource Centers, E-Rate, and other state grants. It also includes substitute teacher reimbursements for teachers participating in State programs.

46610 Career Ladder Program

Represents State funds (outside the BEP) for licensed personnel who hold career ladder certification and an eligible position (a position in the personnel department, for example, does not have any pupil contact and the position is therefore not eligible for career ladder funds). Amounts are \$1,000 for Career Level I; \$2,000 for Level 2; \$3,000 for Level 3. See TCA 49-5-5002.

46612 Extended Contracts

Represents State funds available for extended work time for teachers and administrators based on an approved plan submitted by the system representing their needs assessment.

46790 Other Vocational

Represents other state vocational grants and reimbursement for substitute teachers received from the state for teachers participating in State sponsored events.

46980 Other State Grants

This represents grants sponsored by State agencies other than the Dept. of Education. Revenue from Early Childhood Education grants sponsored by the Dept. of Children's Services should be recorded here.

Federal Funds

47000 FEDERAL GOVERNMENT

47100 Federal Through State

Although the School Federal Projects Fund receives most of the Federal Through State revenue, the General Purpose School and Food Service Funds also receive some revenues through this category.

47111-114 USDA Lunch, Breakfast, and Other USDA Payments

Food Service Fund reimbursements from USDA for School Lunch (47111), Breakfast (47113), and Other USDA (47114) programs.

47120 Adult Education State Grant Program

Represents the Federal portion of the Adult Education Grant. This grant is based on an approved plan. Reimbursement requests are submitted based on actual expenditures. This is recorded in the General Purpose School Fund.

47131 Vocational Education – Basic Grants to State

Reimbursable grant for Vocational Program Improvement. School Federal Projects Fund.

47139 Other Vocational

Represents other vocational grants and reimbursement for substitute teachers for vocational staff participating in State sponsored projects. Also utilized to account for other Federal vocational revenues not classified in any other Federal revenue code. Usually recorded in the General Purpose School Fund.

47141 Title I – Grants to Local Education Agencies

Title I of Federal Improving America's Schools Act (IASA), assists LEAs in providing educational services to economically and educationally deprived children. School Federal Projects Fund.

47142 Title VI – Innovative Education Program Strategies

Title VI of Federal IASA assists LEAs in local education reform efforts under the Goals 2000 Educate America Act. These funds support efforts to accomplish the National Education Goals to provide funding to enable LEAs to implement promising educational reform programs; to provide a continuing source of innovation, educational improvement, including support for library services and

instructional and medial materials; and to meet the special educational needs of at risk and high cost students. School Federal Projects Fund.

47143 Education of the Handicapped Act - IDEA

Individuals with Disabilities Education Act (IDEA) – Part B Grants assist LEAs in providing for the education of all children with disabilities. These grants are accounted for in the School Federal Projects Fund. In addition, the school system may apply for and receive reimbursement for “excess costs” related to the educational requirements of high-cost students receiving special education services, these revenues should be recorded in the General Purpose School Fund.

47145 Special Education Preschool Grants

A part of the Individuals with Disabilities Act which assists LEAs in providing for the education of preschool age (ages 3-5) children with disabilities. School Federal Projects Fund.

47189 Title II – Eisenhower Professional Development State Grants

Title II grants provide professional development activities for math and science teachers. School Federal Projects Fund.

47590 Other Federal Through State

Used to account for Federal Through State revenues not having a separate revenue line item. Both General Purpose School Fund and the School Federal Projects Fund utilize this revenue code. Examples of program revenues going into each fund are: Family Resource Center Grants, Adult Literacy Grants; Workforce Investment Grants (General Purpose School Fund), Drug-Free Schools Grants, and Comprehensive School Reform Grants, (School Federal Projects Fund).

47600 Direct Federal Funds

Most of the funding received from the Federal government is received and recorded in the School Federal Projects Fund.

47630 Public Law 874 - Maintenance and Operations

These are federal deposits that come directly to the school accounts for federal impact aid as a result of losses sustained on federally owned real property. These are deposited directly into the General Purpose School Fund to compensate for lost revenues as a result of federal land acquisitions.

47640 ROTC Reimbursement

Reimbursement from Federal Government to LEAs that have approved high school ROTC programs.

47990 Other Direct Federal Revenues

Used to account for any Federal revenues that cannot be classified in any other Federal revenue line item.

Expenditures

The Commissioner of Education prescribes the following account codes. School systems are welcome to use additional detail as they see fit. However, for reporting to the Department of Education in the Annual Financial Report and Budget Document, expenditures would need to be rolled up and reported within the account codes prescribed by the Commissioner and included herein. The State of Tennessee has elected to use function accounting rather than program accounting. Therefore, local programs or grants should be recorded in the function area in which they are operated and in the appropriate object codes. For example, a grant received by a school system for computer technology in the regular classroom would be run through the Instruction function and coded to the various object codes (listed and described below) as appropriate.

OBJECT CODES CATEGORIES

100 Personal Services

Amounts paid to employees of the school system.

200 Employee Benefits

Amounts paid on behalf of employees that are a part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded.

300 Contracted Services

Amounts paid for services rendered by individuals and/or companies. These activities would include utility services, communication services, repair and maintenance services, rentals, cleaning services, etc. Note that professional services (accountants, engineers, architects, etc.) shall not be based on competitive bids (TCA 12-4-106). Any contracted service needs to have a W-9 filled out on the front end unless the services are received from an incorporated entity.

It is inappropriate for employees to sign contracts that obligate any school or school system without Board approval. Any contract exceeding the end of the fiscal year requires BOE and local legislative approval. See TCA 7-51-904.

400 Supplies and Materials

Amounts paid for items that are consumed, worn out, or deteriorated through use. This would include classroom teaching supplies, audiovisual supplies, office supplies, etc.

500 Other Charges

Amounts paid for goods and services not otherwise classified above. When possible, transactions should be recorded under specific categories.

Special note on new account:
524 In-Service/Staff Development

This account should reflect all of the costs related to In-Service/Staff Development. This would include contracted services if a facilitator were brought in to teach a session. It would include travel when staff members are traveling to and from training, and would also include any supplies or materials that were part of the cost of providing training. The only type of cost related to staff development that would not be recorded in this category is the cost of any personnel salaries and necessary substitute teachers for personnel attending in-service or staff development.

600 Debt Service

This category includes the principal and interest required for capital outlay notes, bonds and capitalized lease agreements.

700 Capital Outlay

Equipment accounts should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and playground equipment. The useful life of items recorded in these accounts should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

Land, buildings, or anything that would be attached to a building or structure (boilers, refrigeration systems, re-roofing) should be recorded in the Capital Outlay function, 76000 series. Purchases made under emergency circumstances are required to be bid.

It is inappropriate for employees to sign contracts that obligate any school or school system without Board approval. Any contract exceeding the end of the fiscal year requires BOE and local legislative approval.

Applicable Statute on Appropriate Bidding Procedures:

TCA 12-4-106 – Professional services (accountants, engineers, architects, etc.) “...shall not be based on competitive bids, but shall be awarded on the basis of recognized competence and integrity”. Any contracted service should have a W-9 filled out on the front end unless the services are received from an incorporated entity.

TCA 49-2-203(a)(4)(A) and (B) – All expenditures for such purposes estimated to exceed five thousand dollars (\$5,000) or more shall be made on competitive bids, which shall be solicited by advertisement in a newspaper of general circulation in the county, except that the newspaper advertisement may be waived in the event of any emergency. School districts which have a purchasing division may use a comprehensive vendor list for the purpose of soliciting competitive bids; provided, that the vendors on such list are given notice to bid; and provided further, that such purchasing division shall periodically advertise in a newspaper of general circulation in the county for vendors and shall update the list of vendors following such advertisement; (B) All purchases of less than five thousand dollars (\$5,000) may be made in the open market without newspaper notice, but shall whenever possible be based upon at least three (3) competitive bids;

TCA 49-2-203 (a)(4)(A) – Purchases made under emergency circumstances are required to be bid. However, the newspaper advertisement criterion is waived. (For instance if a boiler went out you could call several vendors to obtain the “lowest and best” price on a replacement that could be installed within two days.)

TCA 49-2-203(a)(4)(C)(1) – No county board of education shall contract for the construction of school buildings or additions to existing buildings, the expenditure for which is in excess of \$10,000, except after competitive bids. Public notice must be for at least 10 days. Contract shall be awarded to the lowest and best bidder. This implies that your lowest bid may not always be your best bid. (For example if you placed a bid for equipment and your lowest bid involved goods of a lesser quality than a slightly higher bid received, your lowest and best bid might involve a slightly higher cost for better quality equipment. Such a case would need to be well documented and supported if the lowest bid was not accepted.)

Note: The Board of Education or local governing body may establish more restrictive dollar thresholds than those required by Tennessee State law.

MAJOR FUNCTIONS

INSTRUCTION (71000)

Instruction includes the activities dealing directly with the interaction between teachers and students (pupil/teacher contact). 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 television or other correspondence as approved. Included here are the activities of teacher assistants or classroom assistants of any type (clerks, graders, etc.) which assist in the instructional process. If instructional supervisors also teach and it is not possible to prorate expenditures, include those persons in instruction.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation. Any GED program run by the school system should be recorded in Adult Education. Preschool programs should be run through Community Services.

REGULAR EDUCATION INSTRUCTIONAL PROGRAM (71100)

The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to prepare them for such activities as citizens, family members, and members of the work force. Expenditures for instructing students should be recorded in this program. If funds are expended to instruct teachers, those expenditures should be recorded in 72210 – Regular Education Instructional Support.

PERSONAL SERVICES (100)

71100 116	Teachers
71100 117	Career Ladder Program
71100 127	Career Ladder Extended Contracts
71100 128	Homebound Teachers
71100 162	Clerical Personnel
71100 163	Educational Assistants
71100 189	Other Salaries & Wages
71100 195	Substitute Teachers

The personnel section includes the cost of salaries for staff involved in the direct instruction of K-12 students such as teachers, educational assistants, clerical assistants, graders, etc. State funds for the Career Ladder and Extended Contract Programs for regular classroom teachers are also included in the personnel section.

BENEFITS (200)

71100 201	Social Security
71100 204	State Retirement
71100 206	Life Insurance
71100 207	Medical Insurance
71100 208	Dental Insurance
71100 210	Unemployment Compensation
71100 212	Employer Medicare
71100 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

71100 311	Contracts with Other School Systems
71100 336	Maintenance & Repair Services - Equipment
71100 356	Tuition
71100 399	Other Contracted Services

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

SUPPLIES AND MATERIALS (400)

71100 429	Instructional Supplies & Materials
71100 449	Textbooks
71100 499	Other Supplies & Materials

Supplies and materials include payments for items that are consumed, worn out, become obsolete, or deteriorate through use in the classroom. Computer software would be recorded in this category.

OTHER CHARGES (500)

71100 535	Fee Waivers
71100 599	Other Charges

Fee Waiver costs include all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.). See TCA 49-2-114.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

71100 722	Regular Instructional Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and playground equipment. The useful life of items recorded in this category should exceed one year, and the board for inclusion should establish dollar levels in inventory or General Fixed Asset Categories. Computer equipment (and any included software) and band instruments would be recorded in this category.

ALTERNATIVE SCHOOLS (71150)

The State Board of Education has identified student populations to be served in alternative school programs. They include:

- Students who have violated school policy in regards to zero tolerance;
- Students with multiple rule violations; Students who have been suspended for a period of greater than 10 days;
- Other students whose assessments have demonstrated inability to make decisions, low capacity in resiliency, poor self-management skills, lack of self-respect and self-esteem, poor interpersonal and social communications skills, inability to work with others, poor negotiation skills, lack of responsibility for self and others, inability to work cooperatively, poor organizational skills and inability to follow instructions.

(This information can be accessed on the State Board of Education website at:

<http://www.state.tn.us/sbe/alternativeschool.htm>)

Alternative Schools Program is an instructional program designated for students who consistently exhibit behavior that is disruptive to the learning process or violent in nature. This program may also serve at-risk youth with special needs. This program includes activities that deal directly with the interaction between teachers and students in an alternative learning environment. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching assistants, etc.) which assist in the instructional process. The major categories in the Alternative School Program include personnel, benefits, supplies and materials, textbooks, contracted services and equipment needed to deliver instructional services to students. Instructional programs for gifted students should be recorded in the Special Education category.

PERSONAL SERVICES (100)

71150 116	Teachers
71150 117	Career Ladder Program
71150 123	Guidance Personnel
71150 127	Career Ladder Extended Contracts
71150 128	Homebound Teachers
71150 162	Clerical Personnel
71150 163	Educational Assistants
71150 189	Other Salaries and Wages
71150 195	Substitute Teachers

The personnel section includes staff and staff support that assist in the instruction of students.

BENEFITS (200)

71150 201	Social Security
71150 204	State Retirement
71150 206	Life Insurance
71150 207	Medical Insurance
71150 208	Dental Insurance

71150 210	Unemployment Compensation
71150 212	Employer Medicare
71150 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

71150 311	Contracts with Other School Systems
71150 336	Maintenance & Repair Services – Equipment
71150 356	Tuition
71150 399	Other Contracted Services

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

SUPPLIES AND MATERIALS (400)

71150 429	Instructional Supplies and Materials
71150 449	Textbooks
71150 499	Other Supplies & Materials

The Supplies and Materials section includes purchases for support of classroom instruction. Since students often come to alternative programs from a number of campuses, much of the cost of their materials (i.e. textbooks) may be coded to the instructional programs from which they came. Therefore, all costs associated with alternative programs may not be recorded in this category. However, LEAs are asked to track direct costs associated with the program.

OTHER CHARGES (500)

71150 535	Fee Waivers
71150 599	Other Charges

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.)

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

71150 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

SPECIAL EDUCATION INSTRUCTIONAL PROGRAM (71200)

The Special Education Program includes activities that provide learning experiences for students having special needs. This includes pre-school as well as elementary and secondary students. Services include activities for varying needs. This includes educating the gifted and those with learning, emotional and physical disabilities. A student is educated based on an Individual Education Plan (IEP) developed by a team who address the particular needs of the student.

PERSONAL SERVICES (100)

71200 116	Teachers
71200 117	Career Ladder Program
71200 127	Career Ladder Extended Contracts
71200 128	Homebound Teachers
71200 162	Clerical Personnel
71200 163	Educational Assistants
71200 189	Other Salaries & Wages
71200 195	Substitute Teachers

The personnel section includes staff involved in the direct instruction of students eligible for special services such as teachers, educational assistants, and other personnel who serve in specialized areas to assist students. Students may be educated in the regular classroom setting, at home or in a hospital setting.

BENEFITS (200)

71200 201	Social Security
71200 204	State Retirement
71200 206	Life Insurance
71200 207	Medical Insurance
71200 208	Dental Insurance
71200 210	Unemployment Compensation
71200 212	Employer Medicare
71200 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

71200 310	Contracts W/Other Public Agencies
71200 311	Contracts W/Other School Systems
71200 312	Contracts W/Private Agencies
71200 336	Maintenance & Repair Services - Equipment
71200 356	Tuition
71200 399	Other Contracted Services

Contracted Services includes payments to businesses, other school systems, and/or individuals that perform instructional services for students with special needs. These are services that are required by the student's IEP but that system staff cannot perform as a part of their regular duties. Non-staff individuals or businesses also perform maintenance and repair of instructional equipment for this program.

SUPPLIES AND MATERIALS (400)

- 71200 429 Instructional Supplies & Material
- 71200 449 Textbooks
- 71200 499 Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks and instructional supplies needed to address specific student needs to meet the instructional mandates of the student's IEP. Computer software would be recorded in this category.

OTHER CHARGES (500)

- 71200 535 Fee Waivers
- 71200 599 Other Charges

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.).

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

- 71200 725 Special Education Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

VOCATIONAL EDUCATION INSTRUCTIONAL PROGRAM (71300)

The Vocational Education Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment.

PERSONAL SERVICES (100)

71300 116	Teachers
71300 117	Career Ladder Program
71300 127	Career Ladder Extended Contracts
71300 162	Clerical Personnel
71300 163	Educational Assistants
71300 189	Other Salaries & Wages
71300 195	Substitute Teachers

The personnel section includes staff involved in delivering vocational instructional services to students enrolled in the Vocational Program, including substitutes and support staff.

BENEFITS (200)

71300 201	Social Security
71300 204	State Retirement
71300 206	Life Insurance
71300 207	Medical Insurance
71300 208	Dental Insurance
71300 210	Unemployment Compensation
71300 212	Employer Medicare
71300 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

71300 311	Contracts W/Other School Systems
71300 336	Maintenance & Repair Services - Equipment
71300 356	Tuition
71300 399	Other Contracted Services

Contracted Services for the Vocational Education Program includes payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

SUPPLIES AND MATERIALS (400)

71300 429	Instructional Supplies & Materials
71300 448	T & I Construction Materials
71300 449	Textbooks
71300 499	Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the vocational instructional program.

OTHER CHARGES (500)

71300 535	Fee Waivers
71300 599	Other Charges

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.)

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

71300 730	Vocational Instruction Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

STUDENT BODY EDUCATIONAL PROGRAM (71400)

The Student Body Educational Program includes activities that provide K - 12 students with learning experiences not included in Regular Education, Special Education, or Vocational Education Programs. Learning experiences include school sponsored co-curricular activities such as band, choir, speech, etc., student-financed and managed activities, such as class of 20xx, and club accounts. Also, included are school sponsored athletic activities that provide opportunities for students to pursue various aspects of sports involvement. Staff with the help of parents, volunteers, and community members manage student body activities and events.

PERSONAL SERVICES (100)

71400 189 Other Salaries & Wages

The personnel section includes staff involved in delivering supervision and guidance to students.

BENEFITS (200)

71400 201 Social Security
71400 204 State Retirement
71400 206 Life Insurance
71400 207 Medical Insurance
71400 208 Dental Insurance
71400 210 Unemployment Compensation
71400 212 Employer Medicare
71400 299 Other Fringe Benefits

CONTRACTED SERVICES (300)

71400 399 Other Contracted Services

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the student body educational program.

SUPPLIES AND MATERIALS (400)

71400 429 Instructional Supplies and Materials
71400 449 Textbooks
71400 499 Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the student body educational program.

OTHER CHARGES (500)

71400 599 Other Charges

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

71400 790

Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and playground equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

ADULT PROGRAMS (71600)

The Adult Educational Program includes activities that 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; prepare students for a post-secondary career; prepare students for post-secondary educational programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for a special interest; or to enrich the aesthetic qualities of life. The major categories in the Adult Educational Program include personnel, benefits, supplies and materials, textbooks, contracted services, and equipment needed to deliver instructional services to students.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation. Any GED program run by the school system should be recorded in this category. Preschool program expenditures should be recorded in Community Services.

PERSONAL SERVICES (100)

71600 116	Teachers
71600 117	Career Ladder Program
71600 127	Career Ladder Extended Contracts
71600 162	Clerical Personnel
71600 189	Other Salaries & Wages

The personnel section includes staff and staff support that aid in the instruction of adult learners.

BENEFITS (200)

71600 201	Social Security
71600 204	State Retirement
71600 206	Life Insurance
71600 207	Medical Insurance
71600 208	Dental Insurance
71600 210	Unemployment Compensation
71600 212	Employer Medicare
71600 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

71600 336	Maintenance & Repair Services - Equipment
71600 399	Other Contracted Services

Services purchased to operate, repair, and maintain equipment owned by the LEA that relates directly to Adult Programs.

SUPPLIES AND MATERIALS (400)

- 71600 429 Instructional Supplies and Materials
- 71600 449 Textbooks
- 71600 499 Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the classroom instructional program.

OTHER CHARGES (500)

- 71600 599 Other Charges

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

- 71600 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

INSTRUCTIONAL SUPPORT SERVICES (72000)

Support services provide administrative, supervisory, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. Student support services include attendance, health services, and guidance services. The Instructional Support Services area includes student support, instructional staff, general and school administration, business administration, operation and maintenance of plant, and student transportation.

ATTENDANCE (72110)

Attendance services are activities designed to improve student attendance at school and which attempt to prevent or to solve student problems involving the home, the school, and the community. Major categories include personnel, benefits, supplies and materials, and other charges.

PERSONAL SERVICES (100)

72110 105	Supervisor/Director
72110 117	Career Ladder Program
72110 127	Career Ladder Extended Contracts
72110 130	Social Workers
72110 162	Clerical Personnel
72110 189	Other Salaries & Wages

The personnel section includes administrative and support staff that assist in administering the attendance activities.

BENEFITS (200)

72110 201	Social Security
72110 204	State Retirement
72110 206	Life Insurance
72110 207	Medical Insurance
72110 208	Dental Insurance
72110 210	Unemployment Compensation
72110 212	Employer Medicare
72110 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72110 336	Maintenance & Repair Services - Equipment
72110 355	Travel
72110 399	Other Contracted Services

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the Attendance area.

SUPPLIES AND MATERIALS (400)

72110 499 Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the attendance program.

OTHER CHARGES (500)

72110 524 In-Service/Staff Development

72110 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid for Attendance activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72110 704 Attendance Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

HEALTH SERVICES (72120)

Health Support Services are activities that provide physical and mental health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials and equipment.

PERSONAL SERVICES (100)

- 72120 131 Medical Personnel
- 72120 189 Other Salaries & Wages

Medical personnel provide support for the instructional program in student health matters.

BENEFITS (200)

- 72120 201 Social Security
- 72120 204 State Retirement
- 72120 206 Life Insurance
- 72120 207 Medical Insurance
- 72120 208 Dental Insurance
- 72120 210 Unemployment Compensation
- 72120 212 Employer Medicare
- 72120 299 Other Fringe Benefits

CONTRACTED SERVICES (300)

- 72120 336 Maintenance & Repair Services - Equipment
- 72120 355 Travel
- 72120 399 Other Contracted Services

Contracted Services include contracts with outside agencies and individuals to supply health services for students. The majority of the contracts are with the medical community to provide medical services for students with special needs.

SUPPLIES AND MATERIALS (400)

- 72120 413 Drugs & Medical Supplies
- 72120 499 Other Supplies & Materials

The Supplies and Materials section involves purchases that support the health educator and other supplies and materials needed to address special health needs of students.

OTHER CHARGES (500)

72120 524 In-Service/Staff Development
72120 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72120 735 Health Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

OTHER STUDENT SUPPORT (72130)

Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for both Regular Education students, Special Education students, and Vocational Education students.

PERSONAL SERVICES (100)

72130 117	Career Ladder Program
72130 123	Guidance Personnel
72130 124	Psychological Personnel
72130 127	Career Ladder Extended Contracts
72130 130	Social Workers
72130 135	Assessment Personnel
72130 161	Secretary(s)
72130 162	Clerical Personnel
72130 164	Attendants
72130 170	School Resource Officers
72130 189	Other Salaries & Wages

The personnel section includes guidance counselors, social workers, assessment, and support personnel.

BENEFITS (200)

72130 201	Social Security
72130 204	State Retirement
72130 206	Life Insurance
72130 207	Medical Insurance
72130 208	Dental Insurance
72130 210	Unemployment Compensation
72130 212	Employer Medicare
72130 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72130 309	Contracts with Government Agencies
72130 311	Contracts with Other School Systems
72130 322	Evaluation & Testing
72130 336	Maintenance & Repair Services - Equipment
72130 355	Travel
72130 399	Other Contracted Services

Contracts with Government Agencies includes school resource officers on school premises via contract with a local law enforcement agency.

Evaluation & Testing includes contracts for student evaluations.

Travel is limited to intra-school commuting expenses.

SUPPLIES AND MATERIALS (400)

72130 499 Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes expenditures related to student testing and guidance services. (An example would be system-wide testing outside the classroom, i.e. TVAAS, TCAP, or the ACT.)

OTHER CHARGES (500)

72130 524 In-Service/Staff Development

72130 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72130 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

INSTRUCTIONAL STAFF SUPPORT (72200)

Instructional Staff Support services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. 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 television or other correspondence as approved. The major functions are Regular Education, Alternative Education, Special Education, Vocational Education, and Adult Education.

REGULAR EDUCATION INSTRUCTIONAL SUPPORT (72210)

Regular Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

PERSONAL SERVICES (100)

72210 105	Supervisor/Director
72210 117	Career Ladder Program
72210 127	Career Ladder Extended Contracts
72210 129	Librarian(s)
72210 132	Material Supervisor(s)
72210 136	Audiovisual Personnel
72210 137	Education Media Personnel
72210 138	Instructional Computer Personnel
72210 161	Secretary(s)
72210 162	Clerical Personnel
72210 163	Educational Assistants
72210 189	Other Salaries & Wages
72210 196	In-Service Training

The personnel section includes instructional supervisors, school librarians, materials supervisor, media and instructional computer personnel, secretaries, clerical, and other staff support.

BENEFITS (200)

72210 201	Social Security
72210 204	State Retirement
72210 206	Life Insurance
72210 207	Medical Insurance
72210 208	Dental Insurance
72210 210	Unemployment Compensation
72210 212	Employer Medicare
72210 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72210 308	Consultants
72210 336	Maintenance & Repair Services - Equipment
72210 355	Travel
72210 399	Other Contracted Services

Contracted services include services from individuals, other school systems, or businesses for specific projects such as curriculum audits.

SUPPLIES AND MATERIALS (400)

72210 432	Library Books/Media
72210 437	Periodicals
72210 499	Other Supplies & Materials

Expenditures for supplies and materials related to regular instruction staff support.

OTHER CHARGES (500)

72210 524	In-Service/Staff Development
72210 599	Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72210 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

ALTERNATIVE SCHOOL INSTRUCTIONAL SUPPORT (72215)

Alternative School Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students in alternative learning environments. Activities include curriculum development, techniques of instruction, student development and understanding, and staff training.

PERSONAL SERVICES (100)

72215 105	Supervisor/Director
72215 117	Career Ladder Program
72215 123	Guidance Personnel
72215 127	Career Ladder Extended Contracts
72215 129	Librarians
72215 132	Materials Supervisor
72215 136	Audiovisual Personnel
72215 137	Education Media Personnel
72215 138	Instructional Computer Personnel
72215 161	Secretary(s)
72215 162	Clerical Personnel
72215 163	Educational Assistants
72215 189	Other Salaries & Wages
72215 196	In-Service Training

The personnel section includes the alternative school director, secretary, and support staff.

BENEFITS (200)

72215 201	Social Security
72215 204	State Retirement
72215 206	Life Insurance
72215 207	Medical Insurance
72215 208	Dental Insurance
72215 210	Unemployment Compensation
72215 212	Employer Medicare
72215 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72215 308	Consultants
72215 311	Contracts with Other School Systems
72215 336	Maintenance & Repair Services - Equipment
72215 355	Travel
72215 399	Other Contracted Services

Contracted Services includes payments to outside consultants for services to the alternative education instructional staff support function, and maintenance of equipment. Travel is limited to intra-school commuting expenses.

SUPPLIES AND MATERIALS (400)

- 72215 432 Library Books/Media
- 72215 437 Periodicals
- 72215 499 Other Supplies & Materials

This category would be used for supplies for the alternative education instructional support staff.

OTHER CHARGES (500)

- 72215 524 In-Service/Staff Development
- 72215 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid for the support program that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

- 72215 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

SPECIAL EDUCATION INSTRUCTIONAL STAFF SUPPORT (72220)

Special Education Instruction Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

PERSONAL SERVICES (100)

72220 105	Supervisor/Director
72220 117	Career Ladder Program
72220 124	Psychological Personnel
72220 127	Career Ladder Extended Contracts
72220 135	Assessment Personnel
72220 161	Secretary(s)
72220 162	Clerical Personnel
72220 189	Other Salaries & Wages
72220 196	In-Service Training

The personnel section includes supervisors, school psychologists, and other personnel who serve as support to the special education instructional staff support.

BENEFITS (200)

72220 201	Social Security
72220 204	State Retirement
72220 206	Life Insurance
72220 207	Medical Insurance
72220 208	Dental Insurance
72220 210	Unemployment Compensation
72220 212	Employer Medicare
72220 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72220 308	Consultants
72220 336	Maintenance & Repair Services - Equipment
72220 355	Travel
72220 399	Other Contracted Services

Contracted Services includes consultants for services to the Special Education instructional staff support function, and maintenance of equipment.

SUPPLIES AND MATERIALS (400)

72220 499	Other Supplies & Materials
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This category would be used for other supplies for the special education instructional support staff.

OTHER CHARGES (500)

72220 524 In-Service/Staff Development
72220 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72220 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

VOCATIONAL EDUCATION INSTRUCTIONAL STAFF SUPPORT (72230)

Vocational Education Instructional Staff Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

PERSONAL SERVICES (100)

72230 105	Supervisor/Director
72230 117	Career Ladder Program
72230 127	Career Ladder Extended Contracts
72230 138	Instructional Computer Staff
72230 161	Secretary(s)
72230 162	Clerical Personnel
72230 189	Other Salaries & Wages
72230 196	In-Service Training

The personnel section includes vocational director, secretary, and support staff.

BENEFITS (200)

72230 201	Social Security
72230 204	State Retirement
72230 206	Life Insurance
72230 207	Medical Insurance
72230 208	Dental Insurance
72230 210	Unemployment Compensation
72230 212	Employer Medicare
72230 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72230 308	Consultants
72230 336	Maintenance & Repair Services - Equipment
72230 355	Travel
72230 399	Other Contracted Services

Contracted Services includes payments to outside consultants for services to the vocational education instructional staff support function, and maintenance of equipment.

SUPPLIES AND MATERIALS (400)

72230 499	Other Supplies & Materials
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This category would be used for supplies for the vocational education instructional support staff.

OTHER CHARGES (500)

72230 524 In-Service/Staff Development
72230 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72230 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

ADULT PROGRAMS SUPPORT (72260)

Adult Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for adult learners.

PERSONAL SERVICES (100)

72260 105	Supervisor/Director
72260 117	Career Ladder Program
72260 127	Career Ladder Extended Contracts
72260 162	Clerical Personnel
72260 189	Other Salaries & Wages
72260 196	In-Service Training

The personnel section includes adult education instructional director, secretary, and support staff for this function.

BENEFITS (200)

72260 201	Social Security
72260 204	State Retirement
72260 206	Life Insurance
72260 207	Medical Insurance
72260 208	Dental Insurance
72260 210	Unemployment Compensation
72260 212	Employer Medicare
72260 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72260 336	Maintenance & Repair Services - Equipment
72260 355	Travel
72260 399	Other Contracted Services

SUPPLIES AND MATERIALS (400)

72260 499	Other Supplies & Materials
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This category would be used for supplies and materials for the Adult Education instructional support staff.

OTHER CHARGES (500)

72260 524 In-Service/Staff Development
72260 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the Director or staff attends In-Service or Staff Development.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72260 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

GENERAL ADMINISTRATION (72300)

General Administration includes the Board of Education and Office of the Director of Schools, which includes activities concerned with establishing and administering policy for operating the LEA.

BOARD OF EDUCATION (72310)

Board of Education includes activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

PERSONAL SERVICES (100)

72310 118	Secretary to Board
72310 189	Other Salaries & Wages
72310 191	Board and Committee Member Fees
72310 196	In-Service Training

The personnel category includes secretarial and other support salaries, board member fees, and training for board members. Employee stipends for training, etc. would be included as well.

BENEFITS (200)

72310 201	Social Security
72310 204	State Retirement
72310 206	Life Insurance
72310 207	Medical Insurance
72310 208	Dental Insurance
72310 210	Unemployment Compensation
72310 212	Employer Medicare
72310 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72310 305	Audit Services
72310 320	Dues & Memberships
72310 331	Legal Services
72310 355	Travel
72310 399	Other Contracted Services

Contracted Services includes funding for outside professional services such as audits, dues and memberships, and legal services.

SUPPLIES AND MATERIALS (400)

72310 499	Other Supplies & Materials
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This category would be used for supplies and materials for the board of education.

OTHER CHARGES (500)

72310 505	Judgments
72310 506	Liability Insurance
72310 508	Premium on Corporate Surety Bonds
72310 510	Trustee Commissions
72310 513	Workmen's Compensation Insurance
72310 524	In-Service/Staff Development
72310 533	Criminal Investigation of Applicants
72310 534	Refund to Applicant for TBI Criminal Investigation
72310 599	Other Charges

Liability Insurance includes coverage for General Liability, personal injury liability and other coverage. Insurance for building and contents is not included in this section, but is included in the Maintenance and Operations section since it relates to school buildings. Corporate Surety Bond is a legal requirement for staff who handle funds. The Trustee's Commission represents the amount deducted by the County Trustee in accordance with TCA 8-11-110 and TCA 49-3-358 (f).

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. School Board Training is addressed in TCA 49-2-202(a)(5) and also in Tennessee State Board of Education Rules, Regulations, and Minimum Standards - 0520-1-2-.11.

Criminal Investigation of Applicants is used to record payments to the Tennessee Bureau of Investigation (TBI) for Criminal background checks.

Refund to Applicant for TBI Criminal Investigation is the result of Public Chapter 480. It became effective January 1, 2000. This law amended TCA 49-5-413, and mandated local school boards to require all teacher and non-teacher applicants to have the TBI perform a criminal background check. Applicants for teacher positions are required to pay a fee to the TBI for the background check. If the school board has chosen to have the applicant pay the school system instead of the TBI for the background check, these expenditure object codes will be used to track the school system's payments to the TBI as well as to track any fee reimbursements paid to applicants.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

OFFICE OF THE DIRECTOR OF SCHOOLS (72320)

The Office of the Director of Schools includes activities performed in directing and managing all programs of the LEA.

PERSONAL SERVICES (100)

72320 101	County Official/Administrative Officer
72320 103	Assistant(s)
72320 117	Career Ladder Program
72320 161	Secretary(s)
72320 162	Clerical Personnel
72320 189	Other Salaries & Wages
72320 196	In-Service Training

Activities performed by the director and assistants.

BENEFITS (200)

72320 201	Social Security
72320 204	State Retirement
72320 206	Life Insurance
72320 207	Medical Insurance
72320 208	Dental Insurance
72320 210	Unemployment Compensation
72320 212	Employer Medicare
72320 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72320 307	Communication
72320 320	Dues & Memberships
72320 336	Maintenance & Repair Services - Equipment
72320 348	Postal Charges
72320 355	Travel
72320 399	Other Contracted Services

Contracted Services includes activities performed by outside organizations required to accomplish the administration functions of directing and managing the programs of the LEA. Activities related to communication (telephones and cellular service), dues and memberships, maintenance and repair of administration equipment (including general office equipment), and postal charges for the director and support staff are included in this category.

SUPPLIES AND MATERIALS (400)

72320 435	Office Supplies
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Office supplies required in performing the administrative and instructional support functions of staff in the office of the director. This would include general office supplies for machines used by Central Office staff.

OTHER CHARGES (500)

72230 524 In-Service/Staff Development
72230 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of any related salary and/or fringe benefits that are incurred while the Director or staff attends In-Service or Staff Development.

Other charges include amounts paid for the support function of the director's office that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72320 701 Administration Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

SCHOOL ADMINISTRATION (72400)

School Administration includes activities concerned with overall administrative responsibility for an individual school.

OFFICE OF THE PRINCIPAL (72410)

Office of the Principal includes activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

PERSONAL SERVICES (100)

72410 104	Principal(s)
72410 117	Career Ladder Program
72410 119	Accountants/Bookkeepers
72410 127	Career Ladder Extended Contracts
72410 139	Assistant Principal(s)
72410 161	Secretary(s)
72410 162	Clerical Personnel
72410 189	Other Salaries & Wages
72410 196	In-Service Training

Personnel would include the principal and all support staff at the school level.

BENEFITS (200)

72410 201	Social Security
72410 204	State Retirement
72410 206	Life Insurance
72410 207	Medical Insurance
72410 208	Dental Insurance
72410 210	Unemployment Compensation
72410 212	Employer Medicare
72410 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72410 307	Communication
72410 320	Dues & Memberships
72410 336	Maintenance & Repair Services - Equipment
72410 348	Postal Charges
72410 355	Travel
72410 399	Other Contracted Services

Contracted Services includes services performed by individuals, organizations or businesses. Communication represents expenditures for telephone and cellular phone costs at the school level. Dues and Memberships represents expenditures for school level organizations (i.e. SACS). Maintenance & Repair Services represents costs of maintaining equipment (i.e. telephones and copiers). Other Contracted Services represents expenditures for accounting software support and other miscellaneous services.

SUPPLIES AND MATERIALS (400)

72410 435	Office Supplies
72410 499	Other Supplies & Materials

Supplies and materials include expenditures related to the individual school offices. Items used and consumed during the operation of the office of principal would be recorded in this category.

OTHER CHARGES (500)

72410 524	In-Service/Staff Development
72410 599	Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel.

Other charges include amounts paid for the support function of the school that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

72410 701	Administration Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

Purchases of equipment should support the office of the principal. It is inappropriate for site administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

BUSINESS ADMINISTRATION (72500)

Business Administration includes activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school system. Included are the fiscal and internal services necessary for operating the school system.

FISCAL SERVICES (72510)

Fiscal Services includes activities concerned with the fiscal or financial operations of the LEA. This program includes all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing and the managing of funds).

PERSONAL SERVICES (100)

72510 105	Supervisor/Director
72510 113	Internal Audit Personnel
72510 119	Accountants/Bookkeepers
72510 122	Purchasing Personnel
72510 161	Secretary(s)
72510 162	Clerical Personnel
72510 189	Other Salaries & Wages
72510 196	In-Service Training

This category includes the Finance Director and all staff involved in the business administration of the LEA.

BENEFITS (200)

72510 201	Social Security
72510 204	State Retirement
72510 206	Life Insurance
72510 207	Medical Insurance
72510 208	Dental Insurance
72510 210	Unemployment Compensation
72510 212	Employer Medicare
72510 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72510 317	Data Processing Services
72510 320	Dues & Memberships
72510 336	Maintenance & Repair Services - Equipment
72510 355	Travel
72510 399	Other Contracted Services

Contracted Services includes expenditures for support services related to data processing services, dues and memberships, and contracted services for the business department.

SUPPLIES AND MATERIALS (400)

- 72510 411 Data Processing Supplies
- 72510 435 Office Supplies
- 72510 499 Other Supplies & Materials

Supplies and materials includes all business related supplies such as payroll checks, payroll deduction forms, purchase orders, and other accounting supplies required to process and maintain system records as required by law.

OTHER CHARGES (500)

- 72510 524 In-Service/Staff Development
- 72510 599 Other Charges

In-Service/Staff Development includes expenditures for staff in the business office to attend conferences, professional meetings, and training programs. Other charges include amounts paid for the support function of the business office that cannot be properly charged to the above categories.

Other charges include amounts paid for the support function of the school that cannot be properly charged to the above categories.

CAPITAL OUTLAY (700)

- 72510 701 Administration Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

OPERATION AND MAINTENANCE OF PLANT (72600)

Operation and Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and for keeping the grounds and grounds keeping equipment in effective working condition and state of repair. This also includes activities that result in maintaining safety of the buildings, grounds, and in the vicinity of schools.

OPERATION OF PLANT (72610)

Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. These activities include operating the heating, lighting, and ventilating systems, and repairing and replacing equipment (vacuum cleaners, buffers, etc.).

PERSONAL SERVICES (100)

72610 105	Supervisor/Director
72610 160	Guard(s)
72610 161	Secretary(s)
72610 166	Custodial Personnel
72610 189	Other Salaries & Wages

Personnel would include supervisors, custodians, and security personnel involved in the safekeeping aspect of the grounds and facilities. Security personnel are not to be confused with resource officers, whose primary responsibility is for children.

BENEFITS (200)

72610 201	Social Security
72610 204	State Retirement
72610 206	Life Insurance
72610 207	Medical Insurance
72610 208	Dental Insurance
72610 210	Unemployment Compensation
72610 212	Employer Medicare
72610 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72610 328	Janitorial Services
72610 329	Laundry Service
72610 336	Maintenance & Repair Services - Equipment
72610 351	Rentals
72610 355	Travel
72610 359	Disposal Fees
72610 399	Other Contracted Services

Expenditures for services rendered by individuals, organizations, or other school systems. Services include contracts for janitorial services, disposal fees, and repairs to facilities.

SUPPLIES AND MATERIALS (400)

72610 407	Coal
72610 410	Custodial Supplies
72610 415	Electricity
72610 423	Fuel Oil
72610 434	Natural Gas
72610 454	Water & Sewer
72610 499	Other Supplies & Materials

Supplies and materials services purchased to keep the physical plant open, comfortable, and safe for use.

OTHER CHARGES (500)

72610 501	Boiler Insurance
72610 502	Building & Content Insurance
72610 524	In-Service/Staff Development
72610 599	Other Charges

The Other Charges category includes amounts expended for Operation of Plant that cannot be properly classified to the above categories. It would include insurance on facilities and contents and other expenditures that relate to this program.

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel.

CAPITAL OUTLAY (700)

72610 720	Plant Operation Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

MAINTENANCE OF PLANT (72620)

Maintenance of Plant includes 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. For purchases that involve attachments to or improvements to buildings, please review the Object Code Categories (introductory section to expenditures), especially the description of equipment purchases and the references to TCA.

PERSONAL SERVICES (100)

72620 105	Supervisor/Director
72620 161	Secretary(s)
72620 167	Maintenance Personnel
72620 189	Other Salaries & Wages

Personnel involved in maintaining, managing and supervising the maintenance of school plant facilities.

BENEFITS (200)

72620 201	Social Security
72620 204	State Retirement
72620 206	Life Insurance
72620 207	Medical Insurance
72620 208	Dental Insurance
72620 210	Unemployment Compensation
72620 212	Employer Medicare
72620 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72620 307	Communication
72620 329	Laundry Service
72620 335	Maintenance & Repair Services - Building
72620 336	Maintenance & Repair Services - Equipment
72620 338	Maintenance & Repair Services – Vehicles (Tires, Tune-ups, etc.)
72620 355	Travel
72620 399	Other Contracted Services

Vehicle maintenance on the director of school's car, maintenance fleet, etc. should be recorded in this category. The Other Contracted Services account is reserved for items of an ongoing nature such as alarm monitoring and elevator inspections. Other Contracted Services in this area should NOT include contracts for maintenance and repair to buildings and equipment. (Those expenditures should be recorded in Maintenance & Repair Services – Building or Equipment.)

SUPPLIES AND MATERIALS (400)

72620 418	Equipment & Machinery Parts
72620 425	Gasoline
72620 426	General Construction Materials
72620 499	Other Supplies & Materials

Supplies and Materials includes items concerned with keeping the physical plant open, comfortable, safe for use, and in an effective state of repair.

OTHER CHARGES (500)

72620 511	Vehicle and Equipment Insurance
72620 524	In-Service/Staff Development
72620 599	Other Charges

Vehicle insurance on the director of school's car, maintenance fleet, etc. should be recorded in this category.

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. Other Charges should be reserved for expenditures related to the maintenance function that cannot be properly classified to above categories

CAPITAL OUTLAY (700)

72620 701	Administration Equipment
72620 717	Maintenance Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and other equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

TRANSPORTATION (72710)

Transportation includes activities concerned with conveying students for Regular, Vocational, and Special Educational instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle servicing, maintenance, and contracts for transporting services should also be recorded in this category.

PERSONAL SERVICES (100)

72710 105	Supervisor/Director
72710 142	Mechanic(s)
72710 146	Bus Drivers
72710 162	Clerical Personnel
72710 189	Other Salaries & Wages
72710 196	In-Service Training

Personnel include supervisor(s), bus drivers, mechanic(s), staff support, and other personnel.

BENEFITS (200)

72710 201	Social Security
72710 204	State Retirement
72710 206	Life Insurance
72710 207	Medical Insurance
72710 208	Dental Insurance
72710 210	Unemployment Compensation
72710 212	Employer Medicare
72710 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72710 307	Communication
72710 311	Contracts with Other School Systems
72710 312	Contracts with Private Agencies
72710 313	Contracts with Parents
72710 314	Contracts with Public Carriers
72710 315	Contracts with Vehicle Owners
72710 329	Laundry Service
72710 338	Maintenance & Repair Service-Vehicles
72710 340	Medical and Dental Services
72710 351	Rentals
72710 355	Travel
72710 399	Other Contracted Services

Contracted Services includes contracts with other LEAs to transport students, contracts with parents to transport children who are eligible for special education services, contracts with vehicle owners to transport students to events, and regular contracted services to transport students to and from school.

SUPPLIES AND MATERIALS (400)

72710 412	Diesel Fuel
72710 418	Equipment & Machinery Parts
72710 424	Garage Supplies
72710 425	Gasoline
72710 433	Lubricants
72710 450	Tires & Tubes
72710 453	Vehicle Parts
72710 499	Other Supplies & Materials

Supplies and materials and other costs to operate system owned vehicles for pupil transportation.

OTHER CHARGES (500)

72710 511	Vehicle & Equipment Insurance
72710 524	In-Service/Staff Development
72710 599	Other Charges

LEA vehicle insurance and other charges related to the pupil transportation function.

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel.

Other Charges should be reserved for expenditures related to the maintenance function that cannot be properly classified to above categories

CAPITAL OUTLAY (700)

72710 701	Administration Equipment
72710 729	Transportation Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as buses, computers, desks, chairs, vehicles, and equipment used in the transportation program. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

SUPPORT SERVICES (72000)

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community. Both the Personnel and Technology Departments would be recorded as a part of this program.

CENTRAL AND OTHER (72810)

Activities concerned with maintaining an efficient staff for the LEA. It includes such activities in the Personnel Dept. such as recruiting and placement, staff transfers, in-service training, health services for staff, and data processing services for maintaining personnel records.

PERSONAL SERVICES (100)

72810 105	Supervisor/Director
72810 120	Computer Programmer
72810 121	Data Processing Personnel
72810 162	Clerical Personnel
72810 196	In-Service Training
72810 189	Other Salaries & Wages

This includes the Personnel Director, Technology Director, and other staff involved in the personnel and technology programs.

BENEFITS (200)

72810 201	Social Security
72810 204	State Retirement
72810 206	Life Insurance
72810 207	Medical Insurance
72810 208	Dental Insurance
72810 210	Unemployment Compensation
72810 212	Employer Medicare
72810 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

72810 308	Consultants
72810 317	Data Processing Services
72810 330	Operating Lease Payments
72810 336	Maintenance & Repair Service Equipment
72810 355	Travel
72810 399	Other Contracted Services

Amounts paid for services rendered by individuals, organizations, and other school systems. Travel is limited to intra-system commuting expenses.

SUPPLIES AND MATERIALS (400)

72810 411 Data Processing Supplies
72810 435 Office Supplies
72810 499 Other Supplies & Materials

Supplies, materials, and other costs to operate the personnel function.

OTHER CHARGES (500)

72810 524 In-Service/Staff Development
72810 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel.

Other charges related to the central services not properly classified above.

CAPITAL OUTLAY (700)

72810 701 Administration Equipment
72810 709 Data Processing Equipment
72810 790 Other Equipment

This category should reflect expenditures for the initial, additional and replacement items of equipment for personnel or technology. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community.

FOOD SERVICE (73100)

School Nutrition includes activities concerned with providing meals to students and staff in a school or school system. This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Note: The Central Cafeteria Fund should stand alone and be reported in a separate fund. That fund should be used exclusively when the school system has a centralized food service program rather than each school cafeteria maintaining its own accounting records. That fund is supported by payments made by students and staff for meals, State matching funds, interest earned and Federal reimbursements (when approved by the USDA).

Federal guidelines require state agencies to review net cash resources of each school food authority. In the event that net cash resources exceed 3 months' average expenditures, the State may require the school food authority to reduce the price children are charged for lunches, improve food quality or take other action designed to improve the nonprofit school food service. Three months' average expenditures are calculated by taking overall expenditures and dividing by 10 months. Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, except that, such revenues shall not be used to purchase land or buildings, unless otherwise approved by Food & Nutrition Service, or to construct buildings.

PERSONAL SERVICES (100)

73100 105	Supervisor/Director
73100 117	Career Ladder Program
73100 119	Accountants/Bookkeepers
73100 162	Clerical Personnel
73100 165	Cafeteria Personnel
73100 189	Other Salaries & Wages
73100 196	In-Service Training

Personnel involved in the activities of the School Nutrition Program.

BENEFITS (200)

73100 201	Social Security
73100 204	State Retirement
73100 206	Life Insurance
73100 207	Medical Insurance
73100 208	Dental Insurance
73100 210	Unemployment Compensation
73100 212	Employer Medicare
73100 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

73100 307	Communication
73100 336	Maintenance & Repair Service Equipment
73100 342	Payments to Schools-Breakfast
73100 343	Payments to Schools-Lunch
73100 344	Payments to Schools-Other
73100 345	Payments to Schools-Other USDA
73100 354	Transportation - Other Than Students
73100 355	Travel
73100 399	Other Contracted Services

Amounts paid for services rendered by individuals, organizations, and other school systems. Payments to schools are transfer payments for non-centralized food service systems.

SUPPLIES AND MATERIALS (400)

73100 421	Food Preparation Supplies
73100 422	Food Supplies
73100 435	Office Supplies
73100 451	Uniforms
73100 452	Utilities
73100 499	Other Supplies & Materials

Supplies and materials include expenditures related to the individual school cafeterias and to the office functions. Items used and consumed during the operation of the cafeterias and office or offices would be recorded in this category.

OTHER CHARGES (500)

73100 524	In-Service/Staff Development
73100 599	Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel.

Other charges related to the food service function not properly classified in the above categories.

CAPITAL OUTLAY (700)

73100 710	Food Service Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment used in the Food Service Program. This would include such items as computers, desks, chairs, and other equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

COMMUNITY SERVICES (73300)

Community Services includes activities concerned with providing community services to students, staff or community participants. This includes expenditures for system staff participating in community organizations such as leadership, family resource centers, Families First, Pre-K programs, extended school programs, and community-sponsored activities.

PERSONAL SERVICES (100)

73300 105	Supervisor/Director
73300 116	Teachers
73300 162	Clerical Personnel
73300 169	Part-time Personnel
73300 189	Other Salaries & Wages

Personnel involved in the activities of the community services function.

BENEFITS (200)

73300 201	Social Security
73300 204	State Retirement
73300 206	Life Insurance
73300 207	Medical Insurance
73300 208	Dental Insurance
73300 210	Unemployment Compensation
73300 212	Employer Medicare
73300 299	Other Fringe Benefits

CONTRACTED SERVICES (300)

73300 336	Maintenance & Repair Services - Equipment
73300 355	Travel
73300 399	Other Contracted Services

Amounts paid for services rendered by individuals, organizations, or other school systems.

SUPPLIES AND MATERIALS (400)

73300 422	Food Supplies
73300 499	Other Supplies & Materials

Supplies and Materials for the community services program.

OTHER CHARGES (500)

73300 509 Refunds
73300 524 In-Service/Staff Development
73300 599 Other Charges

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development.

Other charges related to the community services function not properly classified in the above categories.

CAPITAL OUTLAY (700)

73300 790 Other Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

CAPITAL OUTLAY (76000)

Regular Capital Outlay includes activities such as site acquisition services, site improvement services, architecture and engineering services, building acquisition and construction services, and building improvement services.

For state law regarding bid requirements, refer to the explanations and references in TCA 49-2-203(a)(4)(c)(1) – there is an explanation in this manual under Object Codes Categories (see introductory section to expenditures).

REGULAR CAPITAL OUTLAY (76100)

PERSONAL SERVICES (100)

76100 189 Other Salaries and Wages

Employees of the LEA involved in construction projects with construction or construction management-type companies.

BENEFITS (200)

76100 201 Social Security
76100 204 State Retirement
76100 206 Life Insurance
76100 207 Medical Insurance
76100 208 Dental Insurance
76100 210 Unemployment Compensation
76100 212 Employer Medicare
76100 299 Other Fringe Benefits

CONTRACTED SERVICES (300)

76100 304 Architects
76100 308 Consultants
76100 321 Engineering Services
76100 331 Legal Services
76100 399 Other Contracted Services

CAPITAL OUTLAY (700)

76100 706 Building Construction
76100 707 Building Improvements
76100 715 Land
76100 724 Site Development
76100 799 Other Capital Outlay

DEBT SERVICE (80000)

Expenditures for servicing long-term debt (obligations exceeding one year).

EDUCATION DEBT SERVICE (81300)

DEBT SERVICE (600)

81300 601	Principal on Bonds
81300 602	Principal on Notes
81300 603	Interest on Bonds
81300 604	Interest on Notes
81300 610	Principal on Capitalized Leases
81300 611	Interest on Capitalized Leases
81300 699	Other Debt Service

Payments servicing the debt of the LEA, including payments of both principal and interest.

If the school system is transferring funds for the payment of debt to the local government, these transactions should not be recorded in this section. They should be recorded as Operating Transfers (99100 series).

Note: If the local government is paying debt service on behalf of the school system, these amounts should be recorded in the Annual Financial Report in the "EXPENDITURES FOR SCHOOL PURPOSES BY OTHER AGENCIES" category.

CAPITAL PROJECTS (90000)

Represents activities that involve constructing, remodeling, and equipping buildings where long-term debt is usually involved in financing the activity. This function is to account for financial resources expended for the acquisition or construction of Major Capital Facilities.

This program is only to be used for expenditures of the Educational Capital Projects Fund.

EDUCATION CAPITAL PROJECTS (91300)

PERSONAL SERVICES (100)

91300 100 (series) Personnel

Note: All personnel accounts in the Uniform Chart of Accounts are available for use in this category.

BENEFITS (200)

91300 201 Social Security
91300 204 State Retirement
91300 206 Life Insurance
91300 207 Medical Insurance
91300 208 Dental Insurance
91300 210 Unemployment Compensation
91300 212 Employer Medicare

CONTRACTED SERVICES (300)

91300 300 Contracted Services
91300 304 Architects
91300 308 Consultants
91300 321 Engineering Services
91300 325 Fiscal Agent Charges
91300 331 Legal Services
91300 399 Other Contracted Services

CAPITAL OUTLAY (700)

91300 700 Equipment
91300 701 Administration Equipment
91300 704 Attendance Equipment
91300 706 Building Construction
91300 707 Building Improvements
91300 709 Data Processing Equipment
91300 710 Food Service Equipment
91300 711 Furniture & Fixtures
91300 715 Land
91300 717 Maintenance Equipment
91300 720 Plant Operation Equipment

91300 722	Regular Instruction Equipment
91300 724	Site Development
91300 725	Special Education Equipment
91300 729	Transportation Equipment
91300 730	Vocational Instructional Equipment
91300 735	Health Equipment
91300 790	Other Equipment
91300 799	Other Capital Outlay

OTHER USES (99000)

A number of expenditures of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include transfers to other funds for debt service payments (principal and interest) and certain other transfers of money from one fund to another.

OPERATING TRANSFERS (99100)

99100 590 Transfers to Other Funds

This account should be used for normal inter-fund transfers (indirect cost payments, transfers to Debt Service Fund, transfer of supplemental type payments from one fund to another.)

RESIDUAL EQUITY TRANSFERS (99200)

99200 590 Transfers to Other Funds

This account should be utilized only to liquidate the residual (unencumbered) balance in a fund for which the originally specified purpose has been met. Example: Capital Projects Fund – Residual balance would be transferred to the Debt Service Fund, or possibly General Purpose Fund, depending on how the original resolution was worded.

For questions or comments, contact:

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