

## Functions

The function describes the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas:

- 1000 Instruction
- 2000 Support Services
- 3000 Operation of Non-Instructional Services
- 4000 Facilities Acquisition and Construction Services
- 5000 Other Outlays

Functions are further broken down into subfunctions and areas of responsibility.

Each of these levels consists of activities which have somewhat the same general operational objectives.

Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related and mutually exclusive.

Function - support services	2000
Sub-function - school services, general administration	2300
Service area - board of education services	2310
Area of responsibility - board treasurer services	2313

The function structure in these guidelines is not intended to dictate an organizational structure, i.e. how the administrative functions are organized. Rather, an effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external agencies. LEAs wishing to utilize an organizational structure within their account code should consider using the dimensions “instructional organization” and “operational unit.”

### 1000

Instruction. Instruction includes the activities dealing directly with the interaction between teachers and 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 cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include such expenditures in instruction. Full-time department chairpersons expenditures should be included only in 2490.

### 1100

Regular Education Programs (PreK-12). Activities that provide students with learning experiences to prepare them for activities as citizens, family members, and nonvocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps.

### 1200

Special Programs. Activities primarily for students having special needs. Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for the gifted and talented; mentally, physically, emotionally, and learning disabled; culturally different; bilingual and other special students. Federal subcategories can be found in the federal publication Financial Accounting for Local and State School Systems, while these codes were appropriate in 1980, they are reflective of current policies and practices. Note that Special Education Programs are for students with disabilities, Special Programs is a broader category which also includes non-special education programs. While New Hampshire has not yet defined subfunctions for students with disabilities, numbers 1210-1249 have been reserved for this purpose. LEAs may develop subfunctions within this range, or report all expenditures as 1210.

1210

Special Education (for students with disabilities). Activities that provide services to students with mental, physical, emotional and learning disabilities.

1250

Culturally Deprived. Activities for students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.

1260

Bilingual. Activities for students from homes where the English language is not the primary language spoken.

1270

Gifted and Talented. Activities for students identified as being mentally gifted or talented.

1290

Other Special Programs.

1300

Vocational Programs. Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. Use of the below subclassifications is optional in New Hampshire.

1310

Agriculture. Activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally- related occupations.

1320

Distributive Education. Activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer.

1330

Health Occupations. Activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

1340

Home Economics. Activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations.

1341

Occupational. Activities that prepare students with knowledge, understanding and skills necessary to enter home economics occupations.

1342

Consumer and Homemaking. Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home and family life.

1350

Industrial Arts. Activities that develop a student's understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, and materials; and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs.

1360

Office Occupations. Activities that prepare, upgrade, or retrain students for selected office occupations.

1370

Technical Education. Activities that prepare students for job opportunities in a specialized field of technology.

1380

Trades and Industrial. Activities that prepare students for initial employment in a wide range of trade and industrial occupations.

1390

Other Vocational Programs. Other activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

1400

Other Instructional Programs (PreK-12). Activities that provide students in grades prekindergarten-12 with learning experiences not included in the Function codes 1000-1390, 1500 and 1600.

1410

School-Sponsored Cocurricular Activities. School-sponsored activities under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Cocurricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and -managed activities, such as: Class of 19XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics are coded to Function 420.

1420

School-Sponsored Athletics. School-sponsored activities, under the guidance and supervision of LEA staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.

1430

Summer School. Instructional activities operated during the summer outside the regular school program.

1490

Other. Activities that provide students with learning experiences not included in the other 1400 codes.

1500

Private Programs. Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal Government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students.  
(Revised August 2001)

1600

Adult/Continuing Education Programs. Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs are included in this category.

1700

Community/Junior College Education Programs. Activities for students attending an institution of higher education which usually offers the first two years of college instruction. If the LEA has the responsibility of providing this program, all costs of the program should be coded here.

1800

Community Services Programs. Activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.

1810

Community Recreation. Activities concerned with providing recreation for the community as a whole, or for some segment of the community.

Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.

1820

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

1830

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

1840

Custody and Child Care Services. Activities pertaining to the provision of programs for the custodial care of children in residential day schools, child-care centers, preschool or kindergarten which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the LEA. If the district does not provide preschool and/or kindergarten to all residents at no cost, than any preschool and/or kindergarten report expenditures. Services provided to students with disabilities should be reported under 1200.

1850

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

1890

Other Community Services. Activities provided the community which cannot be classified under the other function 1800 codes.

2000

Support Services. Support services provide administrative, 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.

2100

Support Services-Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

2110

Attendance and Social Work Services. Activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here.

2111

Supervision of Attendance and Social Work Services. The activities associated with directing, managing and supervising attendance and social work.

2112

Attendance Services. Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems, and enforcing compulsory attendance laws.

2113

Social Work Services. Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

2114

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

2119

Other Attendance and Social Work Services. Attendance and social work services other than those described above.

2120

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

2121

Supervision of Guidance Services. Activities associated with directing, managing and supervising guidance services.

2122

Counseling Services. Activities concerned with the provision of support services by professional counselors to students or staff, or the provision of peer counseling by students. These activities promote understanding of educational, personal, and occupational strengths and limitations and career opportunities; management of personal abilities and emotions; and achievement of satisfying personal and social development.

2123

Appraisal Services. Activities that assess student characteristics, are used in administration, instruction, and guidance, and assist the student in assessing his or her purposes and progress in career and personality development.

2124

Information Services. Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students through staff members or parents.

2125

Record Maintenance Services. Activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as family background, physical and medical status, standardized test results, and school performance.

2126

Placement Services. Activities that help place students in appropriate educational or occupational situations while they are in school or after they leave school. These activities also help ease the students' transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, job placement and follow-up communications with employers.

2129

Other Guidance Services. Guidance services which cannot be classified above.

2130

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

2131

Supervision of Health Services. Activities associated with directing and managing health services.

2132

Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.

2133

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

2134

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

2139

Other Health Services. Health services not classified above.

2140

Psychological Services. Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

2141

Supervision of Psychological Services. Directing, managing and supervising the activities associated with psychological services.

2142

Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests and personality. Activities also include the interpretation of these tests for students, school personnel, and parents.

2143

Psychological Counseling Services. Activities that take place between a school psychologist or other qualified person as counselor and one or more students in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.

2144

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

2149

Other Psychological Services. Other activities associated with psychological services not classified above.

2150

Speech Pathology and Audiology Services. Activities which identify, assess, and treat children with speech, hearing, and language impairments.

2151

Supervision of Speech Pathology and Audiology Services.

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

2152

Speech Pathology Services. Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.

2153

Audiology Services. Activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents, and teachers as appropriate.

2159

Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.

2160

Physical and Occupational Therapy Services. Activities which assess the need for and provide treatment to increase the physical, communication and occupational skills of students.

2161

Supervision of Physical and Occupational Therapy Services. Activities associated with directing, managing and supervising physical and occupational therapy services.

2162

Physical Therapy Services. Activities that diagnose and appraise conditions which may benefit from physical therapy techniques; and provide therapy to help a student relieve pain or improve motor and communication skills.

2163

Occupational Therapy Services. Activities that diagnose and appraise conditions which may benefit from occupational therapy; and provide therapy to increase a student's ability to live independently or develop work skills.

2169

Other Physical and Occupational Therapy Services. Other physical or occupational therapy services not classified above.

2190

Other Support Services—Student. Other support services to students not classified elsewhere in the 2100 series.

2200

Support Services-Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210

Improvement of Instruction Services. 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.

2211

Supervision of Improvement of Instruction Services. Activities associated with directing, managing and supervising the improvement of instruction services.

2212

Instruction and Curriculum Development Services. Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

2213

Instructional Staff Training Services. Activities that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.

2219

Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

2220

Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware and content materials.

Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials.



2221 Supervision of Educational Media Services. Activities concerned with directing, managing and supervising educational media services.

2222

School Library Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function.

2223

Audiovisual Services. Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.

2224

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

2225

Computer-Assisted Instruction Services. Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.

2229

Other Educational Media Services. Educational media services other than those classified above.

2290

Other Support Services—Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 2200 series.

2300

Support Services-General Administration. Activities concerned with establishing and administering policy for operating the LEA. The Chief Business Official should be classified as Support Services-Business, function 2500.

2310

School Board Services. Activities of the elected body which has been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

2311

Supervision of School Board Services. Activities concerned with directing and managing the general operation of the Board. These include the activities of the members of the Board, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

2312

District Secretary/Clerk Services. The activities required to perform the duties of the Secretary or Clerk of the District.

2313 District Treasurer Services. The activities required to perform the duties of Treasurer of the District.

2314

Election Services. Services rendered in connection with any school system election, including elections of officers and bond authorizations.

2315

Tax Collection and Assessment Services. Not applicable in New Hampshire.

2316

Staff Relations and Negotiations Services. Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2317

Audit. Activities connected with providing auditing services, normally rendered by an independent auditor, a town auditor or auditors from the Department of Revenue Administration.

2318

Legal. Activities connected with providing counseling services to the School Board in regard to law and statutes. These include all general and special service. (For delineation utilize the object code 330 series.)

2319

Other School Board Services. School Board services which cannot be classified under the preceding areas of responsibility.

2320

Executive Administration Services. Activities associated with the overall general administration of or executive responsibility for the entire LEA.

2321

Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area such as fiscal or operations.

2322

Community Relations Services. Activities and programs developed and operated system-wide for bettering school/community relations.

2323

State and Federal Relations Services. Activities associated with developing and maintaining good relationships with State and Federal officials. The activities associated with grant procurement are included.

2329

Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding functions.

2330

Specific Area Administrations Services. Activities associated with the administration of specific areas.

2331

Regular Programs Services provided by curriculum coordinator / director and similar administrative activities.

2332

Special Programs. Services provided by special education coordination / director and similar administrative activities.

2333

Vocational Programs. Services provided by vocational coordinator / director and similar administrative services.

2334

Other Programs. Other Specific Area Administrations Services which cannot be recorded under the preceding functions.

2390

Other Support Services - General Administration Activities concerned with administrating policy not properly classified elsewhere in the 2300 series.

2400

Support Services-School Administration. Activities concerned with overall administrative responsibility for a school.

2410

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

2490

Other Support Service-School Administration. Other school administration services. This function includes graduation expenses and full-time department chairpersons.

2500

Support Services-Business. Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. Include the Chief Business Official and the activities of the Chief Business Official here.

2510

Fiscal Services. Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

2511

Supervising Fiscal Services. The activities of directing, managing and supervising the fiscal services area. These include the activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.

2512

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

2513

Receiving and Disbursing Funds Services. Activities concerned with taking in money and paying it out. They include the current audit of receipts; the preaudit of requisitions or purchase orders to determine whether the

amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or LEA; and the management of school funds.

2514

Payroll Services. Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as Federal income tax withholding, retirement, and social security.

2515

Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the school system.

They include such activities as accounting and interpreting financial transactions and account records.

2516

Internal Auditing Services. Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

2517

Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are used in equipment control and facilities planning.

2519

Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions.

2520

Purchasing Services. Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.

2530

Warehousing and Distributing Services. The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. They include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit, or both.

2535

Warehouse Inventory Adjustment. Include adjustments to inventories reported on a consumption basis, in object 610 (general supplies), in object 630 (food), or in object 730 (equipment), or for lost or stolen equipment.

2540

Printing, Publishing, and Duplicating Services. The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

2590

Other Support Services Business. Other support services to business not classified elsewhere in the 2500 series.

2600

Operation and Maintenance of Plant Services. 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. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

2610

Supervision of Operation and Maintenance of Plant Services.

The activities involved in directing, managing and supervising the operation and maintenance of plant facilities.

2620

Operating Buildings Services. Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting, and ventilating systems, and repairing and replacing fixtures and equipment. Also included are the costs of building rental and property insurance.

2630

Care and Upkeep of Grounds Services. Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance and the like.

2640

Care and Upkeep of Equipment Services. Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines, and movable equipment.

2650

Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles). Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance.

2660

Security Services. Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services.

2690

Other Operation and Maintenance of Plant Services. Operations and maintenance of plant services which cannot be classified elsewhere in the 2600 series.

2700

Student Transportation Services. Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.

2710

Supervision of Student Transportation Services. Activities pertaining to directing and managing student transportation services.

2720

Vehicle Operation Services. Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.

2721

Regular Programs. Activities involved in operating vehicles which provide regular transportation service to students.

2722

Special Education. Activities involved in operating vehicles specifically for the transportation of students with special transportation needs, or for the transportation of special education students to programs away from the regular school.

2723

Vocational Programs. Activities involved in operating vehicles specifically for the transportation of students to vocational programs away from their regular school.

2724

Athletic Programs. Activities involved in operating vehicles specifically for the transportation of students to athletic events.

2725

Field Trip/Cocurricular. Activities involved in operating vehicles specifically for the transportation of students to museums and other educational venues for the purpose of enhancing academic programs.

2726

Intra-District Transportation. Activities involved in operating vehicles specifically for the transportation of students between buildings within the district. (Added August 2001)

2729

Other Vehicle Operation.

2730

Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded, and in directing traffic at the loading stations.

2740

Vehicle Servicing and Maintenance Services. Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

2741

Regular Programs. Activities involved with the maintenance of vehicles which provide regular transportation service to students.

2742

Special Education. Activities involved in the maintenance of vehicles used specifically for the transportation of students with special transportation needs, or for the transportation of special education students to programs away from the regular school.

2743

Vocational Programs. Activities involved with the maintenance of vehicles specifically for the transportation of students to vocational programs away from the regular school.

2744

Athletic Programs. Activities involved with the maintenance of vehicles specifically for the transportation of students to athletic events.

2745

Field Trip/Cocurricular. Activities involved with the maintenance of vehicles specifically for the transportation of students to museums and other educational venues for the purpose of enhancing academic programs.

2749 Other Vehicle Servicing and Maintenance.

2750

Non-Student Transportation. Activities involved in providing transportation services to private organizations. The service may be for a fee, or free of charge as a community service.  
(Added August 2001)

2790

Other Student Transportation Services. Student transportation services which cannot be classified elsewhere in the 2700 series.

2800

Support Services-Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

2810

Planning, Research, Development, and Evaluation Services. Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system on a system-wide basis.

2811

Planning Services. Activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.

2812

Research Services. Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

2813

Development Services. Activities concerned with the improvement of educational programs. Such activities often use products of research.

2814

Evaluation Services. Activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

2820

Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.

2821

Supervision of Information Services. Activities concerned with directing, managing and supervising information services.

2822

Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff.

2823

Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

2824

Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management (1) the information needed about the operation of the LEA and (2) information about the community, state, and nation to make logical decisions.

2829

Other Information Services. Activities concerned with information services not classified above.

2830

Staff Services. Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, inservice training, health services, and staff accounting.

2831

Supervision of Staff Services. The activities of directing, managing and supervising staff services.

2832

Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the LEA.

2833

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

2834

Inservice Training Services (for Non-Instructional Staff). The activities developed by the LEA for training of non-instructional personnel in all classifications.

2835

Health Services. Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.

2839

Other Staff Services. Staff services which cannot be classified under the preceding functions.

2840

Information Management Services. Activities concerned with preparing data for storage, storing data, and retrieving it for reproduction as information for management and reporting.

2841

Supervising Information Management Services. Activities concerned with directing, managing and supervising data processing services.

2842

Systems Analysis Services. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the design of information management procedures or systems.

2843

Systems Engineering Services. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, to manage data and information. These activities include the installation of hardware, the installation, customization and development of software, and the training associated with implementation.



2844

Operation of Information Systems. Activities concerned with the maintenance of information systems. These activities include data preparation, entry, and reporting, and the maintenance of data, hardware and software.

2849 O

Other Information Management Services. Activities concerned with data processing not described above.

2850

Retired Employee Expenses. (Deleted August 2001)

2900

Support Services-Other. All other support services not classified elsewhere in the 2000 series. If employee fixed charges and benefits are classified in this function, expenses must be distributed for reporting purposes.

3000

Operation of Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff or the community.

3100

Food Services Operations. Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals or snacks in connection with school activities and food delivery.

3110

Food Service Supervision. Activities associated with directing, managing and supervising of Food Services.

3120

Food Service Operations. Activities associated with the preparation and serving of regular and incidental meals or snacks to students and staff in a school or LEA. Included are cooking, operating kitchen equipment, preparing food, serving food, cleaning dishes, and storing dishes and kitchen equipment.

3130

Food Service Delivery. Activities associated with the delivery of food to schools from a central distribution point or kitchen.

3190 Food Service Other. Activities which include food service activities which cannot be otherwise classified.

3200 E

Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises—where the stated intent is that the costs are financed or recovered primarily through user charges. Food Services should not be charged here but rather to function 3100. One example could be the LEA bookstore.

3300

Community Services Operations. Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working parents, etc. (Deleted August 2001)

4000

Facilities Acquisition and Construction Services. Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service

systems and other built-in equipment; and improving sites.

4100

Site Acquisition Services. Activities concerned with initially acquiring and initially improving new sites.

4200

Site Improvement Services. Activities concerned with improving sites and with maintaining existing site improvements.

4300

Architecture and Engineering Services. The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the LEA's property. Otherwise, charge these services to 4100, 4200, 4500 or 4600, as appropriate.

4400

Educational Specifications Development Services. Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

4500

Building Acquisition and Construction Services. Activities concerned with buying or constructing buildings.

4600

Building Improvements Services. Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

4900

Other Facilities Acquisition and Construction Services. Facilities acquisition and construction activities which cannot be classified above.

5000

Other Outlays. A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Other Uses. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

5100

Debt Service. Servicing the debt of the LEA, including payments of both principal and interest. Normally, only long term debt service (obligations exceeding one year) is recorded here. Interest on current loans (repayable within one year of receiving the obligation) is charged to function 2513 . The receipt and payment of principal on those loans is handled as an adjustment to the balance sheet account 451 .

5110

Principal. The principal portion of loan payments.

5120

Interest. The interest portion of loan payments.

5200

Fund Transfers (Other Outlays). Transactions that withdraw money from one fund to be deposited in another fund. Each "transfer to" journal entry in one fund must have a complimentary "transfer from" entry in the fund

that received the money. The object code for a fund transfer is always 930. Use a fund transfer to move a grant indirect cost assessment from the grant fund to the general fund within the same district. To make an indirect cost payment by a district to a multi-district SAU use an administrative expense function code (usually 2500 or 2300) and an object of 810 (fees).  
(Revised August 2001)

5210

Transfers to the General Fund. Transfers appropriated or duly authorized.

5220

Transfers to Special Revenue Funds. Transfers appropriated or duly authorized.

5221

Transfers to Food Service Fund. Transfers appropriated or duly authorized.

5222

Transfer to All Other Special Revenue Funds. Transfers appropriated or duly authorized. This includes transfers to revolving funds.

5230

Transfers to Capital Projects Funds. Transfers appropriated or duly authorized.

5250

Transfers to Trust and Agency Funds. Transfers appropriated or duly authorized.

5251

Transfers to Capital Reserve Fund. Transfers appropriated or duly authorized.

5252

Transfers to Other Expendable Trust Funds. Transfers appropriated or duly authorized.

5253

Transfers to Non-expendable Trust Funds. Transfers appropriated or duly authorized.

5254

Transfers to Agency Funds. Transfers appropriated or duly authorized.

5300

Intergovernmental Agency Allocations.

5310

Allocations to Charter Schools. Funds paid to an approved charter school not operated by the LEA. Students attending the charter school are not part of the district's membership in attendance.

5390

Allocation to Other Governmental Agencies.

## Objects

This dimension is used to describe the services or commodity obtained as the result of a specific expenditure. There are nine major categories, each of which is further subdivided. Following are definitions of the object classes and selected sub-object categories.

100

Personal Services—Salaries. Amounts paid to both permanent and temporary LEA employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA's. The third position in this group of objects has been left unused (i.e. "O") so that a job classification code can be inserted by the LEA if desired. Used with all functions except 5000.

110

Salaries of Regular Employees. Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the LEA.

120

Salaries of Temporary Employees. Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are hired on a temporary or substitute basis.

130

Salaries for Overtime. Amounts paid to employees of the LEA in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime is a matter of State and local regulations and interpretation.

140

Salaries for Sabbatical Leave. Amounts paid by the LEA to employees on sabbatical leave.

200

Personal Services-Employee Benefits. Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. The third position in this group of objects has been left unused (i.e., "O") so that a job classification code can be inserted by the LEA if desired. Used with all functions except 5000.

210

Group Insurance. Employer's share of any insurance plan .

Health Insurance. LEA's share of any local group health insurance.

Dental Insurance. LEA's share of any local group dental insurance.

Life Insurance. LEA's share of any local group life insurance.

Disability Insurance. LEA's share of any local disability insurance plan.

219

Other Group Insurance. LEA's share of any local group insurance plan not classified above.

20

Social Security Contributions. Employer's share of social security paid by the LEA.

230

Retirement Contributions. Employer's share of any State or local employee retirement system paid by the LEA, including the amount paid for employees assigned to Federal programs. State Retirement for Non-Teachers. LEA's share of state retirement for non-teachers. State Retirement for Teachers. LEA's share of state retirement for teachers.

239

Other Retirement. LEA's share of other local retirement plan.

240

Tuition Reimbursement. Amounts reimbursed by the LEA to any employee qualifying for tuition reimbursement based upon LEA policy.

250

Unemployment Compensation. Amounts paid by the LEA to provide unemployment compensation for its employees. These charges may be distributed to functions in accordance with the salary budget.

260

Workers' Compensation. Amounts paid by the LEA to provide workers' compensation insurance for its employees. These charges may be distributed to functions in accordance with the salary budget.

270

Health Benefits. Amounts paid by the LEA to provide health benefits for its current employees or retired employees for whom benefits are paid.

290

Other Employee Benefits. Employee benefits other than those classified above. LEA's may establish sub-codes locally for various accrued amounts, such as "unused sick leave." Such amounts may be distributed to the functions according to the employee's assignment.

300

Purchased Professional and Technical Services. Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. It is recommended that a separate account be established for each type of service provided to the LEA.

310

Official/Administrative Services. Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing; and collecting services. Usually used with functions 2300, 2400. Intermediate Educational Agency Services. The assessment for management services charged to the member LEA's. Management Services. Services provided to assist management either in the broad policy area or in the general operation of the LEA. Staff Management Services. Services which provide assistance in the employing and assignment of staff. This category includes specialists in personnel counseling and guidance.

319

Other Official/Administrative Services. Services not classified above.

320

Professional Educational Services. Services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services. Usually used with functions 1000, 2100, 2200. Professional Services for Instruction. Services provided by persons directly engaged in providing learning experiences for pupils. Included are the services of teachers and paraprofessionals and "performance contract" activities. Professional Services for Instructional Program Improvement. Services provided to assist teachers and supervisors with the improvement of quality of the teaching process. This category includes curriculum consultants and inservice training specialists not on the regular payroll. Professional Services for Pupils. Services provided to assist pupils and their parents in solving mental and physical problems. This activity does not include instruction, but is a supplement to the teaching process. Health care services are included in this category which is usually used with function 2100.

329

Other Professional Educational Services. Services not classified above.

330

Other Professional Services. Professional services other than educational supporting the operation of the LEA. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dietitians, editors, negotiations specialists, systems analysts, planners, and the like. Usually used with function 2000.

340

Technical Services. Services to the LEA which are not regarded as professional, but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts and the like.

400

Purchased Property Services. Services purchased to operate, repair, maintain, and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

410

Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here but are classified under object 530. Used only with function 2600.

411

Water/Sewerage. Expenditures for water/sewage utility services from a private or public utility company.

419

Other Utility Services. Utility services not classified above.

420

Cleaning Services. Services purchased to clean buildings and grounds (apart from services provided by LEA employees). Used only with function 2600.

421

Disposal Services. Expenditures for garbage pickup and handling not provided by LEA personnel.

422

Snow Plowing Services. Expenditures for snow removal not provided by LEA personnel.

423

Custodial Services. Expenditures to an outside contractor for custodial services.

424

Lawn Care. Expenditures for lawn and grounds upkeep, minor landscaping, nursery services and the like not provided by LEA personnel.

429

Other Cleaning Services. Cleaning services not classified above.

430

Repairs and Maintenance Services. Expenditures for routine repairs and maintenance services not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here but are classified under object 450.

440

Rentals. Costs for renting or leasing land, buildings, equipment and vehicles.

441

Rental Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LEA. Used with function 2620 and appropriate program code.

442

Rental of Equipment. Expenditures for leasing or renting equipment for both temporary and long-range use by the LEA. This includes lease-purchase arrangements and similar rental agreements for copy machines, lathes, drill presses and other complex equipment.

443

Rental of Vehicles. Expenditures for leasing or renting vehicles for both temporary and long-range use by the LEA. This includes bus and other vehicle rental when operated by a local LEA, lease-purchase arrangements, and similar rental agreements. Usually used with function 2630 or 2700.

444

Rental of Computers and Communications Equipment. Expenditures for leasing or renting equipment for both temporary and long-range use by the LEA. This includes lease-purchase arrangements and similar rental agreements for computers, networking equipment, PBX and other voice networks, satellite and similar equipment.

449

Rental of Other Equipment. Expenditures for leasing or renting equipment not classified above.

450

Construction Services. Includes amounts for constructing, renovating and remodeling as part of major capital projects. Used only with functions 4500, 4600. Small and routine projects are classified as 430.

490

Other Purchased Property Services. Purchased property services which are not classified above. Costs for telephone and telegraph are not included here but are included in object 530. Usually used with function 2600.

500

Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

510

Student Transportation Services. Expenditures for transporting children to and from school and other activities. Used only with function 2700.

511

Student Transportation Purchased from Another LEA Within the State. Amounts paid to other LEA's within the State for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenses on public carriers. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here but under object 442. Used only with function 2700.

512

Student Transportation Purchased from Another LEA Outside the State. Payments to other LEA's outside the State for transporting children to and from school and school-related events. Used only with function 2700.

519

Student Transportation Purchased From Other Sources. Payments to persons or agencies other than LEA's or Intermediate Educational Agencies for transporting children to and from school and school-related events. Used only with function 2700.

520

Insurance (Other Than Employee Benefits). Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. Used with function 2310 or 2620.

530

Communications. Services provided by persons or businesses to assist in transmitting and receiving messages or information. Costs associated with the purchase or rental of related equipment are recorded as either 443, 734 or 738.

Voice Communications. Expenditures related to the operation and maintenance of voice communication through private or public networks.

Data Communications. Expenditures related to the operation and maintenance of data communication through private or public networks, including Internet access provider fees and line service charges. Costs associated with access to specific content should be classified as 642.

Video Communications. Expenditures related to the operation and maintenance of two-way video communication through public or private networks. Charges are not restricted to distance learning activities. Costs associated with access to specific content should be classified as 642.

Postage Fees. Postage and associated costs for mail carried by the US Postal Service.

Package Transport Services. Fees paid to private carriers of mail and packages. Freight charges should be classified with the equipment or supplies purchased and not this classification.

539

Other Communications. Costs related to communication not classified above.

540

Advertising. Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads,



new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object 330. Usually used with functions 2300, 2500 or 2800.

550

Printing and Binding. Expenditures for job printing and binding, usually according to specifications of the LEA. This includes designing and printing forms and posters as well as printing and binding LEA publications. Preprinted standard forms are not charged here but are recorded under object 610.

560

Tuition. Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries of the paying LEA.

Tuition to Other LEA's Within the State. Tuition paid to other LEA's within the State.

Tuition to Other LEA's Outside the State. Tuition paid to other LEA's outside the State.

Tuition to Public Academies. Tuition paid to Coe-Brown and Pinkerton Academies. (Revised August 2001)

Tuition to Private and Other Schools. Tuition paid to private schools located either in NH or outside of NH and tuition to state or SAU operated programs. Include the cost of related services, but do NOT include room and board charges.(Revised August 2001)

Tuition to Intermediate Educational Agencies Outside the State. Tuition paid to Intermediate Educational Agencies or intermediate agencies of other states. (Deleted August 2001)

569

Residential Cost. Room and board for special education students, but do NOT include tuition. Cost reported using object 569 must have an associated cost reported in object 564. (Revised August 2001)

570

Food Service Management. Expenditures for the operation of a local food service facility by other than employees of the LEA. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor and equipment would be charged to the appropriate object codes. Used only with function 3100.

580

Travel. Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. Used with all functions except 5000.

590

Miscellaneous Purchased Services. Purchased services other than those described above. Any inter-district payments other than tuition should be classified here.

591

Services Purchased from Private Sources. Services purchased from any source other than an LEA and not otherwise classified in the 300, 400 or 500 series of objects. Used with all functions except 5000.

592

Services Purchased from Another LEA Within the State. Payments to another LEA within the State for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series of objects or to this code, 592 should be used so that all inter-district payments can be eliminated when consolidating reports from multiple LEA's at State and Federal levels.

593

Services Purchased from Another LEA Outside the State. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series of objects or to this code, 593 should be used so that all inter-district payments can be eliminated when consolidating reports at the Federal level.

600

Supplies. Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to the appendix for the criteria for distinguishing between a supply and an equipment item.

610

General Supplies. Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function—for example, audiovisual supplies or classroom teaching supplies. Used with all functions except 5000.

620

Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies.

621

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

622

Electricity. Expenditures for electric utility services from a private or public utility company.

623

Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks.

624

Oil. Expenditures for bulk oil normally used for heating. 625 Coal. Expenditures for raw coal normally used for heating.

626 Gasoline. Expenditures for gasoline purchased in bulk or periodically from a gasoline service station.

629 Other Energy. Expenditures for energy that cannot be classified in one of the foregoing categories.

630

Food. Expenditures for food used in the school food service program. Used only with function 3100. Food used in instructional programs is charged under object 610.

640

Books and Information Resources. Expenditures for the acquisition of information.

641

Books and Other Printed Media. Expenditures for printed media such as books, textbooks and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books. Used with all functions except 5000.

642

Electronic Information. Expenditures for information supplied on electronic media and available for general use. This category includes subscription services that deliver media periodically, but does not include access to on-line information services.

643

Information Access Fees. Expenditures related to the access of information available on-line. Fees for general access to the Internet or similar services as well as fees related to specific information resources are included.

649

Other Information Resources. Expenditures for information resources not classified above.

650

Software. Expenditures for acquisition of computer software: instructional programming office software of non capital nature. For capital items see object code 750.

700

Property. Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

710

Land and Improvements. Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the LEA. Used with governmental funds only. Used only with functions 4100, 4200.

720

Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the LEA's own staff are charged to objects 100, 200, 610, and 730, as appropriate. Used with governmental funds only. Used only with function 4500.

730

Equipment. Expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures and vehicles. Used with governmental funds only.

New Machinery. Expenditures for new equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, printing presses, etc. Usually used with functions 1000, 2600.

New Vehicles. Expenditures for new equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. Usually used with functions 2630, 2700.

New Furniture and Fixtures. Expenditures for new equipment used for sitting; as a support for writing and work activities; and as storage space for material items. Used with all functions except 5000.

New Computers and Communications Networking Equipment.

Expenditures for new equipment used for processing and storing data and components of voice, video

and data networks used to manage the transport of information. This classification includes computers, video recording and editing equipment, PBX systems, and components of video and computer networks.

Replacement Machinery. Expenditures for replacing equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, printing presses, etc. Usually used with functions 1000, 2600.

Replacement Vehicles. Expenditures for replacing equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. Usually used with functions 2630, 2700.

Replacement Furniture and Fixtures. Expenditures for replacing equipment used for sitting; as a support for writing and work activities; and as storage space for material items. Used with all functions except 5000.

Replacement Computers and Communications Networking Equipment. Expenditures for replacing equipment used for processing and storing data and components of voice, video and data networks used to manage the transport of information. This classification includes computers, video recording and editing equipment, PBX systems, and components of video and computer networks.

Other Equipment. Expenditures for all other equipment not classified elsewhere in the 730 object series.

Depreciation. The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

In accordance with GAAP, using depreciation is required in proprietary funds only. Computing depreciation is optional in the general fixed assets account groups, but it would not be recorded there as an expense.

750

Capital Software Purchases. Expenditures of a capital nature for the acquisition of information management software or networking software.

800

Other Objects. Amounts paid for goods and services not otherwise classified above.

810

Dues and Fees. Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered.

820

Judgments Against the LEA. Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Used only with function 2310.

830

Interest. Expenditures for interest on bonds or notes. Used with functions 2513, 5100.

840

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

890

Miscellaneous Expenditures. Amounts paid for goods or services not properly classified in one of the objects included above. Refunds of prior years' revenue are charged to this account.

900

Other Uses of Funds. This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA, but require budgetary or accounting control. These include redemption of principal on long term debt, housing authority obligations, and fund transfers. Used with governmental funds only.

910

Redemption of Principal. Outlays from current funds to retire serial bonds and long term loans. Used only with function 5100.

920

Housing Authority Obligations. Outlays from current funds to satisfy housing authority obligations of the LEA. A public school housing authority is a public or quasi-public corporation having power to issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units. All expenditures of this nature are classified in this category. Used only with function 5100.

930

Fund Transfers. Includes all transactions conveying money from one fund to another without recourse. Generally, this takes the form of a transfer from the General Fund to some other fund. Used with all functions.

940

Payments to Escrow Agents.