

Standardized System of Accounting and Reporting

Office of Local Finance

Tennessee Department of Education | Revised July 2026

Table of Contents

Foreword 5
Fund/Entity Account Numbering System 5
Funds 7
1XX Governmental Funds 7
2XX Proprietary Funds 8
3XX Fiduciary Funds 8
CHS Charter School Funds 8
Assets 9
11000 Current Assets 9
11100 Cash 9
11200 Inventories 9
11300 Investments 9
11400 Receivables 9
11600 Prepaid Items 10
11800 Notes Receivable – Current 10
12000 Non-current Assets 10
12100 Restricted Assets 10
13000 Capital Assets 10
13900 Other Capital Assets 10
14000 Other Debits 10
Liabilities 11
21000 Current Liabilities 11
21100 Accounts Payable 11
21200 Accrued Payroll 11
21300 Payroll Deductions Payable 11
21400 Other Payables 11
21500 Due to Other Funds 11
21700 Bonds Payable - Current 11
21800 Notes Payable - Current 11
21900 Other Current Liabilities 11
22200 Unearned/Unavailable Revenue 11
27000 Long-term Liabilities 12
27300 Bond Anticipation Notes Payable 12
27400 Capital Outlay Notes Payable 12
27500 Leases Payable – Long-term 12
Equity 13
34000 Fund Balance 13
34100 Encumbrances 13
34200 Nonspendable 13
34500 Restricted 13
34600 Committed 14
34700 Assigned 14
39000 Unassigned 15
Revenues 16

40000 Local Taxes 16
40100 County Property Taxes 16
40200 County Local Option Taxes 16
40300 Statutory Local Taxes 17
40600 City/Special School District Property Taxes 17
40700 City Local Option Taxes 17
41000 Licenses and Permits 17
41100 Licenses 18
41500 Permits 18
43000 Charges for Current Services 18
43500 Education Charges 18
44000 Other Local Revenues 19
44100 Recurring Items 19
44500 Nonrecurring Items 20
46000 State of Tennessee 20
46100 General Government Grants 20
46500 State Education Funds 20
46800 Other State Revenues 21
47000 Federal Government 21
47100 Federal Through State 21
47600 Direct Federal Revenue 22
48000 Other Governments and Citizens Groups 22
48100 Other Governments 22
48900 Other 22
49000 Other Sources (non-revenue) 23
Expenditures 24
Major Functions 24
71000 Instruction 24
72000 Support Services 24
73000 Operation of Non-Instructional Services 24
76000 Capital Outlay 24
80000 Debt Service 24
90000 Capital Projects 25
Object Codes Categories 25
100 Personnel Services 25
200 Employee Benefits 25
300 Contract Services 25
400 Supplies and Materials 25
500 Other Charges 25
600 Debt Service 25
700 Capital Outlay 26
Applicable Statute on Appropriate Bidding Procedures 26
Expenditure Categories by Function and Object 27
71100 Regular Instruction Program 27
71150 Alternative Instruction Program 28
71200 Special Education Program 30
71300 Career and Technical Education Program 31

71400 Student Body Education Program 33
71600 Adult Education Program 34
72110 Attendance 35
72120 Health Services 36
72130 Other Student Support 37
72210 Regular Instructional Program 39
72215 Alternative Instruction Program 40
72220 Special Education Program 42
72230 Career and Technical Education Program 43
72250 Technology 44
72260 Adult Programs 46
72310 Board of Education 47
72320 Director of Schools 48
72410 Office of The Principal 49
72510 Fiscal Services 51
72520 Human Services /Personnel 52
72610 Operation of Plant 53
72620 Maintenance of Plant 55
72710 Transportation 56
72810 Central and Other 58
72820 Charter Schools 59
73100 Food Service 59
73300 Community Services 61
73400 Early Childhood Education Program 62
76100 Regular Capital Outlay 64
82100 Principal on Debt 65
82130 Education 65
82200 Interest on Debt 65
82230 Education 65
82300 Other Debt Service 65
82330 Education 65
91300 Education Capital Projects 66
99000 Other Uses 67
99100 Transfers Out 67
Object Code / Line Item Listing 68
100 Personnel Services 68
200 Employee Benefits 70
300 Contract Services 71
400 Supplies and Materials 73
500 Other Charges 74
600 Debt Service 75
700 Capital Outlay 76
Contact Information 77
Manual Feedback Survey 77

Foreword

This manual is intended for local education agencies (LEAs) to use as a guide when preparing annual budgets and financial reports, and when recording financial transactions. It has been designed specifically to improve the comparability of financial reporting across Tennessee school systems. LEAs that consistently use this manual, based on the County Uniform Chart of Accounts, and properly record financial transactions in the same manner can accomplish this.

Tennessee Code Annotated (T.C.A.) § 49-3-316 prescribes the budgeting and reporting requirements for LEAs. This statute requires that Annual Public School Budget Documents and Annual Public School Financial Reports be submitted to the Commissioner of Education by October 1. The Budget Document and the Final Expenditure Report (FER) must be submitted electronically via the department's ePlan system, https://eplan.tn.gov.

Estimates should be as reasonable as possible in the budgeting process. Collections from the prior and current fiscal years should be considered when calculating these estimates. Being conservative may be prudent. However, an excess fund balance from year to year may result in a large general fund balance subject to the restrictions of T.C.A. § 49-3-352(c).

Fund/Entity Account Numbering System

Fund*	Account/ Function*	Expenditure/ Object*	Sub Fund/ Project*	Location/ Cost Center*	Program/ Sub Object
XXX	XXXXX	XXX	XXX	XXXXX	XXX

***Use Required for State Reporting Purposes**

Fund

Fund accounting is the use of funds to account for specific government activities. Each fund includes a self-balancing set of accounts that present the fund's equity and the results of its operations. Examples of funds used to account for specific activities include the following: General Purpose School Fund, School Federal Projects Fund, Central Cafeteria Fund, and Education Capital Projects Fund.

Account/Function

Accounts/functions are identifying numbers used in the general ledger to record the specific activity of assets, liabilities, equities, revenues, and expenditures.

Expenditure/Object

The Object Code is the service or commodity purchased. This manual identifies seven (7) object code categories: (1) Personnel Services – Salaries, (2) Employee Benefits, (3) Contracted Services, (4) Supplies and Materials, (5) Other Charges, (6) Debt Service, and (7) Capital Outlay.

Sub Fund/Project

The sub fund permits LEAs to meet reporting requirements at the federal level. It allows the separation of revenues and expenditures for federal projects.

Location/Cost Center

The location/cost center is used for internal control to identify and segregate specific revenues and expenditures for LEAs.

Program/Sub Object

This allows further segregation that the cost center does not identify.

Funds

1XX Governmental Funds

Governmental funds are generally used to account for tax-supported services provided on behalf of citizens, such as streets and highways, public safety, and education.

141 General Purpose School
The General Purpose School Fund is used to account for general operations of the school department.

142 School Federal Projects
The School Federal Projects Fund is used to account for restricted federal revenues, which must be expended on specific education programs.

143 Central Cafeteria
The Central Cafeteria Fund is used to account for the school district's centralized cafeteria operations. Non-centralized cafeteria programs are accounted for in Fund 141 General Purpose School.

144 School Transportation
The School Transportation Fund is used to account for revenues and expenditures that are restricted to public school transportation services, such as operating buses, paying drivers, maintaining vehicles, and related costs.

145 Other Education Special Revenue
The Other Education Special Revenue Fund is used to account for restricted or committed revenues received for education-related purposes that are not accounted for in other specific school funds. This fund typically includes grants, donations, or special programs that must be spent in accordance with specific legal or contractual requirements.

146 Extended School Program
The Extended School Program Fund is used to account for revenues and expenditures related to extended learning programs offered by the school department. This fund includes program fees and other dedicated revenues that are restricted for these activities.

156 Education Debt Service
The Education Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on general long-term debt issued for school purposes. This includes bonded debt and other obligations related to financing education facilities and major capital improvements.

177 Education Capital Projects
The Education Capital Projects Fund is used to account for large-scale projects, such as buying land, building a new facility, or renovating an existing school department building.

2XX Proprietary Funds

In governmental accounting, a proprietary fund determines operating income, net position changes, financial position, and cash flows.

An internal service fund is a proprietary fund type (i.e., one used when a governmental entity acts similarly to a business) used when a government provides goods and services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

263 Self-Insurance

The Self-Insurance Fund is used to accumulate resources and pay for losses, claims, and insurance-type costs (e.g., health benefits, workers' compensation, or liability) where the school system retains some or all the financial risk rather than transferring it to an insurance company.

3XX Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and cannot be used to support the government's programs. Tennessee has several fiduciary funds, including the Pension Trust Fund and Local Government Investment Pool.

333 Private Purpose Trust

The Private Purpose Trust Fund is used to account for trust arrangements in which both principal and earnings are held for specific benefits. An example of this would be an endowment received to fund student scholarships.

CHS Charter School Funds

The Tennessee Department of Education assigns this fund type for the LEA's reporting of revenues and expenditures specific to its public charter schools.

CHS Charter Schools

The Charter Schools Fund is used to account for all expenditures and revenues by all charter schools within an LEA.

Assets

11000 Current Assets

Current assets can reasonably be expected to be converted into cash, sold, or used in operations within a year. Examples are accounts receivable, prepaid expenses, and inventory. Assets normally have debit balances.

11100 Cash

11120 Cash on Hand
An asset amount reflecting currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit; and demand deposits in bank or savings and loan institutions, including interest-bearing checking accounts.

11130 Cash in Bank
When the LEA deposits the sum of all coins, currency, and other unrestricted liquid funds with a financial institution.

11140 Cash with Trustee
When counties have a trustee who acts as a fiscal agent, the trustee will deposit all funds with a financial institution.

11150 Cash with Paying Agents

11180 Cash with Clerk, Register, and Sheriff

11200 Inventories

The value of goods held by a LEA.

11300 Investments

Includes time and demand certificates of deposit, securities, and real estate held to produce income in interest, dividends, rentals, or lease payments. It does not include fixed assets used in LEA operations.

11400 Receivables

Amounts owed from an outside party.

11410 Accounts Receivable
Monies that are due but not from other governments.

11430 Due from Other Governments
Grant funds and taxes due but not yet received.

11440 Due from Other Funds
An asset account used to indicate an amount owed to a particular fund by another fund in the same LEA for goods sold or services rendered.

11600 Prepaid Items

Expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period and are regularly recurring operational costs. Examples of prepaid expenses are prepaid travel or prepaid rent.

11800 Notes Receivable – Current

A written promise to receive stated sums of money at future dates, classified as current (if due within 12 months).

11890 Other Current Assets

Current assets that are not correctly identified elsewhere**.**

12000 Non-current Assets

Long-term investments that are not expected to be converted into or used as cash within one year.

12100 Restricted Assets

Assets that are segregated from other assets to mark a clear delineation of their use.

12140 Other Restricted Assets

Restricted assets that are not correctly identified elsewhere**.**

13000 Capital Assets

Non-financial assets with a useful life that extends beyond one year. Examples are vehicles and buildings.

13900 Other Capital Assets

Tangible assets used in operations and with initial useful lives extending beyond a single reporting period. Examples include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, works of art and historical treasures, and infrastructure.

14000 Other Debits

Assets not correctly identified elsewhere.

14800 Amount to be Provided for the Retirement of General Long-term Debt

Liabilities

21000 Current Liabilities

Obligations the LEA expects to pay within a short time, usually within a year or less.

21100 Accounts Payable

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

21200 Accrued Payroll

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

21300 Payroll Deductions Payable

21310 Income Tax Withheld and Unpaid

21320 Social Security Tax

21325 Employee Medicare Deduction

21330 Retirement Contributions

21340 Employee Insurance Deductions

21400 Other Payables

21410 Contracts Payable
Amounts due on contracts for assets, goods, and/or services received by the LEA.

21500 Due to Other Funds

Indicates amounts a particular fund owes to another fund in the same LEA for goods and services rendered.

21700 Bonds Payable - Current

21710 Matured Bonds Payable

21750 Matured Interest on Bonds

21800 Notes Payable - Current

A current obligation made in writing to pay a specific amount within one year or the current accounting period.

21900 Other Current Liabilities

Other current liabilities not provided elsewhere.

22200 Unearned/Unavailable Revenue

Money received by an LEA before being earned.

27000 Long-term Liabilities

Liabilities the LEA expects to pay over a period beyond one year.

27300 Bond Anticipation Notes Payable

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

27400 Capital Outlay Notes Payable

A note issued for a period not to exceed the end of the third fiscal year following the fiscal year in which the notes were issued, then renewed for two more such periods not exceeding three years.

27500 Leases Payable – Long-term

Money owed for the lease that is not paid within one year.

Equity

34000 Fund Balance

The difference between assets and liabilities in a governmental fund. It is what remains after the fund's assets have been used to meet its liabilities.

34100 Encumbrances

Non-reporting accounts – for internal purposes only.

34110 Encumbrances- Current Year (Outstanding Purchase Orders)

34120 Encumbrances- Prior Year

34200 Nonspendable

Amounts that cannot be spent because they are either in a nonspendable form or are legally required to be maintained.

34210 Endowments
A donation of money or property to a non-profit organization for ongoing support. An account that represents the amount of net assets that is legally obligated for the nonexpendable portion of permanent endowments.

34220 Inventory
The value of goods held by a LEA.

34230 Long-term Notes Receivable
Notes receivable due **more than one year** after the date recorded on a balance sheet must be reported as long-term assets.

34240 Prepaid Items
A type of asset resulting from the LEA making payments for goods and services to be received soon.

34500 Restricted

An account that represents the amount of net assets that is legally constrained for a specific purpose by law, rules, regulations, or by the funding body.

34555 Restricted for Education

34560 Restricted for Instruction (Career Ladder)

34565 Restricted for Support Services

34570 Restricted for Operation of Non-Instructional Services (Food Services)

34575 **Restricted for Capital Outlay**

34580 **Restricted for Debt Service**

34585 **Restricted for Capital Projects**

34587 **Restricted for Hybrid Retirement Stabilization Funds**

34590 **Restricted for Other Purposes**

34600 Committed

An account that represents the amount of net assets that is legally designated by the Board of Education.

34655 **Committed for Education**
Used for advances of funds from Fund 141 General Purpose School to Fund 142 School Federal Projects to help with cash flow.

34660 **Committed for Instruction**

34665 **Committed for Support Services**

34670 **Committed for Operation of Non-Instructional Services (Food Services)**

34675 **Committed for Capital Outlay**

34680 **Committed for Debt Service**

34685 **Committed for Capital Projects**

34686 **Committed for OPEB**

34690 **Committed for Other Purposes**

34700 Assigned

Represents the amount of net assets used for a specific purpose that the Director of Schools legally designates. These amounts are not restricted or committed.

34755 **Assigned for Education**

34760 **Assigned for Instruction**

34765 **Assigned for Support Services**

34770 **Assigned for Operation of Non-Instructional Services (Food Services)**

34775 **Assigned for Capital Outlay**

34780 **Assigned for Debt Service**

34785 **Assigned for Capital Projects**

34790 **Assigned for Other Purposes**

39000 Unassigned

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

39000 **Unassigned**

Revenues

The income attributable to a designated fiscal accounting period that will affect the balance (surplus) or deficit resulting from the operations of that period. Revenues are classified as local, state, or federal sources.

40000 Local Taxes

The amount of money produced within the boundaries of the LEA and available to the LEA for its use, and monies collected by a political subdivision, i.e., county, borough, etc.

40100 County Property Taxes

Created by local county officials through enactment and are imposed on the ownership of real and personal property within county boundaries.

40110 **Current Property Tax**

40120 **Trustee's Collections - Prior Year**

40125 **Trustee Collections – Bankruptcy**

40130 **Clerk & Master/Circuit Court - Prior Years**

40140 **Interest & Penalty**

40150 **Pick-Up Taxes**

40161 **Payments in-Lieu-of Taxes – T.V.A.**

40162 **Payments in-Lieu-of Taxes – Local Utilities**

40163 **Payments in-Lieu-of Taxes – Other**

40200 County Local Option Taxes

Created by state legislative enactment and are imposed on the sale and consumption of goods and services.

40210 **Local Option Sales Taxes**

40220 **Hotel/Motel Tax**

40230 **Local Amusement Tax**

40240 **Wheel Tax**

40270 **Business Tax**

40275 **Mixed Drink Tax**

40280 **Mineral Severance Tax**

40290 **Other County Local Option Taxes**

40300 Statutory Local Taxes

Created by state legislative enactment and are imposed on the sale and consumption of goods and services.

40320 **Bank Excise Tax**

40330 **Wholesale Beer Tax**

40340 **Coal Severance Tax**

40390 **Other Statutory Local Taxes**

40600 City/Special School District Property Taxes

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.

40610 **Current Property Tax**

40620 **Prior Year's Property Tax**

40630 **Interest & Penalty**

40640 **Pickup Taxes**

40650 **Payments in-Lieu-of Taxes**

40700 City Local Option Taxes

Equivalent to the local taxes described in 40200.

40710 **Local Option Sales Tax**

40720 **Hotel/Motel Tax**

40730 **Local Amusement Tax**

40740 **Business Tax**

41000 Licenses and Permits

The fees levied by and paid to the local governing body. Examples include marriage licenses and permits issued and assigned to the school system.

41100 Licenses

41110 Marriage Licenses

41140 Cable TV Franchise

41150 Mobile Home Licenses

41500 Permits

41590 Other Permits

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 T.C.A. § 49-6-403. Tuition for out-of-state students is **required** by T.C.A. §49-6-403 (f). Amounts that may be charged are addressed in T.C.A. §49-6-3003.

43500 Education Charges

43511 Tuition – Regular Day Students

43512 Tuition – Adult Education

43513 Tuition – Summer School

43515 Tuition – Other State Systems

43516 Tuition – Out of State Systems

43517 Tuition – Other

43521 Lunch Payments – Children

43522 Lunch Payments – Adults

43523 Income from Breakfast

43524 Special Milk Sales

43525 à la Carte Sales

43531 Transportation – Other State Systems

43532 Transportation – Out-of-State Systems

43541 Contract for Administrative Services 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**

43548 **Charter Authorizer Fee**

43551 **School Based Health Service (FFS)**

43570 **Receipts from Individual Schools**

43581 **Community Service Fees – Children**

43582 **Community Service Fees – Adults**

43583 **TBI Criminal Background Fees**

43990 **Other Charges for Services**

44000 Other Local Revenues

Non-tax receipts from local sources, such as interest earned on deposits, rent, contributions, equipment sales, insurance recovery, and miscellaneous refunds.

44100 Recurring Items

44110 **Investment Income**

44120 **Lease/Rentals/PPP**

44130 **Sale of Materials & Supplies**

44146 **E-Rate Funding**

44160 **Retirees' Insurance Payments**

44170 **Miscellaneous Refunds**
Refunds and reimbursements from various sources. If money is received because of purchase returns, it should be used to offset the expenditure directly against which the original order was charged.

44500 Nonrecurring Items

44510 Accrued Interest on Debt Issue

44530 Sale of Equipment

44540 Sale of Property

44560 Damages Recovered from Individuals

44570 Contributions & Gifts

44990 Other Local Revenues
Funds received from local sources and not otherwise classified above.

46000 State of Tennessee

As Tennessee Code Annotated requires, most State education funds are distributed through Tennessee Investment in Student Achievement (TISA). Other funds include Driver Education, Career Ladder, Adult Education, and miscellaneous reimbursements.

46100 General Government Grants

46175 On-Behalf Contributions OPEB

46500 State Education Funds

46510 Tennessee Investment in Student Achievement (TISA)

46513 TISA – On-behalf Payments

46514 TISA – On-behalf Payments to Charter Schools

46515 Early Childhood Education

46520 School Food Service

46530 Energy Efficient Schools Grant

46550 Driver Education

46570 Literacy Coordination

46590 Other State Education Funds
CEO Supplements, Salary Equity Funds, and other State education funds that are not coded adequately to other revenue accounts.

46596 Paid Parental Leave

46610 Career Ladder Program

46640 **Vocational Equipment**

46760 **Adult Vocational**

46790 **Other Vocational**
Other state-funded career and technical grants and reimbursements for substitute teachers participating in state-sponsored CTE events.

46800 Other State Revenues

46810 **Flood Control**

46830 **Beer Tax**

46850 **Alcoholic Beverage Tax**

46851 **State Revenue Sharing - TVA**

46980 **Other State Grants**
Grants sponsored by State agencies other than the Department of Education.

46981 **Safe Schools**

46990 **Other State Revenues**

47000 Federal Government

47100 Federal Through State

47111 **USDA School Lunch Program**

47112 **USDA – Commodities**

47113 **Breakfast**

47114 **USDA - Other**

47115 **USDA Equipment Grant**

47120 **Adult Education State Grant Program**

47131 **Vocational Education – Basic Grants to State**

47141 **Title I Grants to Local Education Agencies**

47143 **Special Education - Grants to States (IDEA Part B)**

47145 **Special Education Preschool Grants (IDEA Preschool)**

47146 **Title III - English Language Acquisition Grants**

47147 **Safe and Drug-Free Schools – State Grants**

47148 **Title V – Rural Education (Formerly Title VI)**

47149 **Title IX – Education for Homeless Children and Youth**

47189 **Title II – Eisenhower Professional Development State Grants**

47230 **Disaster Relief**

47240 **Medicaid**

47590 **Other Federal through State**
Account for Federal through State revenues not having a separate revenue line item. The General Purpose School Fund and the School Federal Projects Fund utilize this revenue code.

47600 Direct Federal Revenue

School districts receiving Direct Federal revenue should account for these revenues somewhere other than in the School Federal Projects Fund, which is reserved for federal grants administered through ePlan.

47630 **Public Law 874 – Maintenance and Operations**

47640 **ROTC Reimbursement**

47650 **Energy Grant**

47710 **Public Safety Partnership and Community Policing (COPS)**

47715 **Tax Credit Bond Rebate**

47990 **Other Direct Federal Revenues**

48000 Other Governments and Citizens Groups

48100 Other Governments

48130 **Contributions**

48140 **Contracted Services**

48900 Other

48990 **Other**

49000	Other Sources (non-revenue)
49100	**Bond Issued**
49200	**Note Issued**
49300	**Leases Issued**
49315	**SBITA Issued**
49500	**Other Loans Issued**
49700	**Insurance Recovery**
49800	**Transfers In**
49810	**City General Fund Transfers**
49850	**Per Pupil Funds from Other Entities** CHS Fund only- TISA funds both state and local portion and additional local revenues received by charter schools from the department and LEAs.

Expenditures

The Commissioner of Education prescribes the following account codes. School systems are welcome to use additional details as they see fit. However, for reporting to the Department of Education in the Final Expenditure Report (FER) and Budget Document, expenditures must 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 where they are operated and in the appropriate object codes.

Major Functions

71000 Instruction

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 involving co-curricular activities. It may also be provided through television or other correspondence, as approved. Included here are the activities of classroom assistants of any type that assist in the instructional process. Salaries incurred by instructional supervisors who also teach students should be prorated here.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation.

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, education technology, general and school administration, business administration, plant operation and maintenance, and student transportation.

73000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff, and the community.

76000 Capital Outlay

Includes site acquisition, site improvement, architecture and engineering, building acquisition and construction, and building improvement services.

For state law regarding bid requirements, refer to the explanations and references in T.C.A. § 49-2-203.

80000 Debt Service

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

90000 Capital Projects

Activities that involve constructing, remodeling, and equipping buildings, where long-term debt is often used to finance the activity. It accounts for financial resources expended for acquiring or constructing Major Capital Facilities.

This function is used only in Fund 177 Educational Capital Projects.

Object Codes Categories

100 Personnel Services

Amounts paid to school system employees, including amounts paid by individual schools, as required by law, regulations, and local adoptions.

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 are recorded.

300 Contract Services

Amounts paid for services rendered by individuals and/or companies. These activities would include utility, communication, repair, maintenance, rentals, cleaning services, etc., and must comply with bid limits. Before services are provided, a W-9 must be completed for any contracted service unless the services are received from an incorporated entity.

Contracts for legal services, fiscal agents, educational consultants, etc., must not be based upon competitive solicitation. See T.C.A § 12-3-1209.

All contracts for architectural and engineering services shall meet the requirements of T.C.A. §12-4-107.

It is inappropriate for employees to sign contracts that obligate any school or school system without Board approval. Any agreement in force beyond the end of the fiscal year requires the approval of the board of education and local legislative bodies. See T.C.A. § 7-51-904.

400 Supplies and Materials

Amounts paid for items 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.

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 expenditure for initial, additional, and replacement equipment. The useful life of items recorded in these accounts should exceed one year, and the board should establish dollar levels for inclusion in inventory or General Fixed Asset Categories.

Land, buildings, or anything attached to a building or structure (boilers, refrigeration systems, re-roofing) should be recorded in 76100 Capital Outlay or 91300 Education Capital Projects.

Applicable Statute on Appropriate Bidding Procedures

Employees must not sign contracts that obligate any school or school system without Board approval. Any agreement in force beyond the end of the fiscal year requires the approval of the board of education and local legislative bodies.

T.C.A. § 12-3-1209 - Contracts by counties, cities, metropolitan governments, towns, utility districts and other municipal and public corporations of this state for legal services, fiscal agent, financial advisor or advisory services, services from an insurance producer, as that term is defined in § 56-6-102, educational consultant services, and similar services by professional persons or groups of high ethical standards, must not be based upon competitive solicitations, but must be awarded on the basis of recognized competence and integrity.

T.C.A. § 12-4-107 – All contracts for architectural and engineering services procured by any municipal corporation, county, state, development district, utility district, human resource agency, or other political subdivision created by statute, and all contracts for construction services procured by any county, city, metropolitan government, or town for projects described in this subsection shall meet the requirements of this statute.

T.C.A. § 49-2-203* - All expenditures for the purchase of supplies, furniture, fixtures, or materials through the executive committee may follow the prescribed procedures of the LEA's respective local governing body, if that body, through its charter, private act, or ordinance has established a procurement procedure that provides for advertisement and competitive bidding, except that, if a newspaper advertisement is required, then it may be waived in case of emergency.

*See T.C.A. § 49-2-203 for the full context of this citation regarding purchasing guidelines, bid thresholds, and contracts for construction, energy-related services, and engineering services.

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

Expenditure Categories by Function and Object

71100 Regular Instruction Program

Activities that provide students in grades K through 12 with learning experiences to prepare them as citizens, family members, and workforce members. Expenditures for instructing students should be recorded in this program.

Personnel Services (100)

71100 116	Teachers
71100 117	Career Ladder Program
71100 128	Homebound Teachers
71100 163	Educational Assistants
71100 186	Longevity
71100 188	Bonus Payments
71100 189	Other Salaries & Wages
71100 195	Substitute Teachers - Certified
71100 198	Substitute Teachers - Non-certified

Benefits (200)

71100 201	Social Security
71100 204	Pensions
71100 206	Life Insurance
71100 207	Medical Insurance
71100 208	Dental Insurance
71100 210	Unemployment Compensation
71100 211	Local Retirement
71100 212	Employer Medicare
71100 215	On-Behalf Payments for OPEB
71100 217	Retirement - Hybrid Stabilization
71100 299	Other Fringe Benefits

Contracted Services (300)

71100 311	Contracts with Other School Systems
71100 312	Contracts w/Private Agencies
71100 330	Lease/SBITA Payments
71100 336	Maintenance & Repair Services - Equipment
71100 356	Tuition
71100 369	Contracts for Substitute Teachers – Certified
71100 370	Contracts for Substitute Teachers – Non-certified
71100 399	Other Contracted Services

Supplies and Materials (400)

71100 429	Instructional Supplies & Materials
71100 430	Textbooks - Electronic

71100 449	Textbooks – Bound
71100 471	Software
71100 499	Other Supplies & Materials

Other Charges (500)

71100 535	Fee Waivers
71100 595	TISA - On-behalf Payments
71100 599	Other Charges

Debt Service (600)

71100 610	Principal on Leases
71100 611	Interest on Leases
71100 614	Principal on SBITA
71100 615	Interest on SBITA

Capital Outlay (700)

71100 722	Regular Instruction Equipment

71150 Alternative Instruction Program

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

They include:

- Students who have violated school policy regarding 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 an 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 an inability to follow instructions.

Alternative Schools Program is an instructional program designated for students who consistently exhibit behavior that is disruptive to the learning process or is violent. This program may also serve at-risk youth with special needs.

Since students often come to alternative programs from several campuses, much of the cost of their materials (e.g., textbooks) may be accounted for in 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.

For more information, visit the Alternative Education webpage on the Tennessee Department of Education website.

Personnel Services (100)

71150 116	Teachers
71150 117	Career Ladder Program
71150 128	Homebound Teachers
71150 163	Educational Assistants
71150 186	Longevity
71150 188	Bonus Payments
71150 189	Other Salaries and Wages
71150 195	Substitute Teachers – Certified
71150 198	Substitute Teachers – Non-certified

Benefits (200)

71150 201	Social Security
71150 204	Pensions
71150 206	Life Insurance
71150 207	Medical Insurance
71150 208	Dental Insurance
71150 210	Unemployment Compensation
71150 211	Local Retirement
71150 212	Employer Medicare
71150 215	On-Behalf Payments for OPEB
71150 217	Retirement - Hybrid Stabilization
71150 299	Other Fringe Benefits

Contracted Services (300)

71150 311	Contracts with Other School Systems
71150 330	Lease/SBITA Payments
71150 336	Maintenance & Repair Services – Equipment
71150 356	Tuition
71150 369	Contracts for Substitute Teachers – Certified
71150 370	Contracts for Substitute Teachers – Non-certified
71150 399	Other Contracted Services

Supplies and Materials (400)

71150 429	Instructional Supplies and Materials
71150 430	Textbooks - Electronic
71150 449	Textbooks – Bound
71150 471	Software
71150 499	Other Supplies & Materials

Other Charges (500)

71150 535	Fee Waivers
71150 595	TISA - On-behalf Payments
71150 599	Other Charges

Debt Service (600)

71150 610	Principal on Leases
71150 611	Interest on Leases
71150 614	Principal on SBITA
71150 615	Interest on SBITA

Capital Outlay (700)

71150 790	Other Equipment

71200 Special Education Program

Activities that provide learning experiences for students with special needs, including pre-school, elementary, and secondary students. A student in this category is educated based on an Individual Education Plan (IEP) developed by a team that addresses the specific needs of the student. Services that are required by the student's IEP, including those that are contracted through outside agencies, are included in this category.

Personnel Services (100)

71200 116	Teachers
71200 117	Career Ladder Program
71200 128	Homebound Teachers
71200 163	Educational Assistants
71200 171	Speech Pathologist
71200 186	Longevity
71200 188	Bonus Payments
71200 189	Other Salaries & Wages
71200 195	Substitute Teachers – Certified
71200 198	Substitute Teachers – Non-certified

Benefits (200)

71200 201	Social Security
71200 204	Pensions
71200 206	Life Insurance
71200 207	Medical Insurance
71200 208	Dental Insurance
71200 210	Unemployment Compensation
71200 211	Local Retirement
71200 212	Employer Medicare
71200 215	On-Behalf Payments for OPEB
71200 217	Retirement - Hybrid Stabilization
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 322	Evaluation and Testing
71200 330	Lease/SBITA Payments
71200 336	Maintenance & Repair Services - Equipment
71200 356	Tuition
71200 369	Contracts for Substitute Teachers – Certified
71200 370	Contracts for Substitute Teachers – Non-certified
71200 399	Other Contracted Services

Supplies and Materials (400)

71200 429	Instructional Supplies & Material
71200 430	Textbooks - Electronic
71200 449	Textbooks – Bound
71200 471	Software
71200 499	Other Supplies & Materials

Other Charges (500)

71200 535	Fee Waivers
71200 595	TISA - On-behalf Payments
71200 599	Other Charges

Debt Service (600)

71200 610	Principal on Leases
71200 611	Interest on Leases
71200 614	Principal on SBITA
71200 615	Interest on SBITA

Capital Outlay (700)

71200 725	Special Education Equipment

71300 Career and Technical Education Program

Instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include student training both in the classroom and in supervised work environments.

Personnel Services (100)

71300 116	Teachers
71300 117	Career Ladder Program
71300 163	Educational Assistants
71300 186	Longevity

71300 188	Bonus Payments
71300 189	Other Salaries & Wages
71300 195	Substitute Teachers – Certified
71300 198	Substitute Teachers – Non-certified

Benefits (200)

71300 201	Social Security
71300 204	Pensions
71300 206	Life Insurance
71300 207	Medical Insurance
71300 208	Dental Insurance
71300 210	Unemployment Compensation
71300 211	Local Retirement
71300 212	Employer Medicare
71300 215	On-Behalf Payments for OPEB
71300 217	Retirement - Hybrid Stabilization
71300 299	Other Fringe Benefits

Contracted Services (300)

71300 311	Contracts W/Other School Systems
71300 330	Lease/SBITA Payments
71300 336	Maintenance & Repair Services - Equipment
71300 356	Tuition
71300 369	Contracts for Substitute Teachers – Certified
71300 370	Contracts for Substitute Teachers – Non-certified
71300 399	Other Contracted Services

Supplies and Materials (400)

71300 429	Instructional Supplies & Materials
71300 430	Textbooks - Electronic
71300 448	T & I Construction Materials
71300 449	Textbooks – Bound
71300 471	Software
71300 499	Other Supplies & Materials

Other Charges (500)

71300 535	Fee Waivers
71300 595	TISA - On-behalf Payments
71300 599	Other Charge

Debt Service (600)

71300 610	Principal on Leases
71300 611	Interest on Leases
71300 614	Principal on SBITA
71300 615	Interest on SBITA

Capital Outlay (700)

71300 730	Vocational Instruction Equipment

71400 Student Body Education Program

Activities that provide K-12 students with learning experiences not included in Regular Education, Special Education, or Career and Technical Education Programs. Learning experiences include school-sponsored co-curricular activities such as band, choir, and speech and student-financed and managed activities, such as the Class of 20xx and club accounts. Also included are school-sponsored athletic activities. These accounts are used if the LEA is accounting for the individual school funds or is supplementing funds not accounted for in the individual schools' accounting.

Personnel Services (100)

71400 140	Salary Supplements
71400 186	Longevity
71400 188	Bonus Payments
71400 189	Other Salaries & Wages

Benefits (200)

71400 201	Social Security
71400 204	Pensions
71400 206	Life Insurance
71400 207	Medical Insurance
71400 208	Dental Insurance
71400 210	Unemployment Compensation
71400 211	Local Retirement
71400 212	Employer Medicare
71400 215	On-Behalf Payments for OPEB
71400 217	Retirement - Hybrid Stabilization
71400 299	Other Fringe Benefits

Contracted Services (300)

71400 399	Other Contracted Services

Supplies and Materials (400)

71400 429	Instructional Supplies and Materials
71400 430	Textbooks - Electronic
71400 449	Textbooks - Bound
71400 499	Other Supplies & Materials

Other Charges (500)

71400 599	Other Charges

Capital Outlay (700)

71400 790	Other Equipment

71600 Adult Education Program

Activities that develop knowledge and skills to meet adult learners' immediate and long-range educational objectives.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation.

Personnel Services (100)

71600 116	Teachers
71600 117	Career Ladder Program
71600 186	Longevity
71600 188	Bonus Payments
71600 189	Other Salaries & Wages
71600 195	Substitute Teachers – Certified
71600 198	Substitute Teachers – Non-certified

Benefits (200)

71600 201	Social Security
71600 204	Pensions
71600 206	Life Insurance
71600 207	Medical Insurance
71600 208	Dental Insurance
71600 210	Unemployment Compensation
71600 211	Local Retirement
71600 212	Employer Medicare
71600 215	On-Behalf Payments for OPEB
71600 217	Retirement - Hybrid Stabilization
71600 299	Other Fringe Benefits

Contracted Services (300)

71600 336	Maintenance & Repair Services – Equipment
71600 369	Contracts for Substitute Teachers – Certified
71600 370	Contracts for Substitute Teachers – Non-certified
71600 399	Other Contracted Services

Supplies and Materials (400)

71600 429	Instructional Supplies and Materials
71600 430	Textbooks - Electronic
71600 449	Textbooks - Bound

71600 499	Other Supplies & Materials

Other Charges (500)

71600 599	Other Charges

Capital Outlay (700)

71600 790	Other Equipment

72110 Attendance

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. Attendance also records and reports student information to the state for funding and other statistical needs.

Personnel Services (100)

72110 105	Supervisor/Director
72110 117	Career Ladder Program
72110 130	Social Workers
72110 162	Clerical Personnel
72110 186	Longevity
72110 188	Bonus Payments
72110 189	Other Salaries & Wages

Benefits (200)

72110 201	Social Security
72110 204	Pensions
72110 206	Life Insurance
72110 207	Medical Insurance
72110 208	Dental Insurance
72110 210	Unemployment Compensation
72110 211	Local Retirement
72110 212	Employer Medicare
72110 215	On-Behalf Payments for OPEB
72110 217	Retirement - Hybrid Stabilization
72110 299	Other Fringe Benefits

Contracted Services (300)

72110 307	Communication
72110 317	Data Processing Services
72110 330	Lease/SBITA Payments
72110 336	Maintenance & Repair Services – Equipment
72110 348	Postal Charges
72110 355	Travel (local travel-not associated with professional development)
72110 399	Other Contracted Services

Supplies and Materials (400)

72110 471	Software
72110 499	Other Supplies & Materials

Other Charges (500)

72110 524	In-Service/Staff Development
72110 599	Other Charges

Debt Service (600)

72110 610	Principal on Leases
72110 611	Interest on Leases
72110 614	Principal on SBITA
72110 615	Interest on SBITA

Capital Outlay (700)

72110 704	Attendance Equipment

72120 Health Services

Activities that provide physical and mental health services to students. These services also include medical and nursing services as required by individual program needs, including medical supplies, materials, and equipment.

Personnel Services (100)

72120 105	Supervisor/Director
72120 131	Medical Personnel
72120 162	Clerical Personnel
72120 186	Longevity
72120 188	Bonus Payments
72120 189	Other Salaries & Wages

Benefits (200)

72120 201	Social Security
72120 204	Pensions
72120 206	Life Insurance
72120 207	Medical Insurance
72120 208	Dental Insurance
72120 210	Unemployment Compensation
72120 211	Local Retirement
72120 212	Employer Medicare
72120 215	On-Behalf Payments for OPEB
72120 217	Retirement - Hybrid Stabilization
72120 299	Other Fringe Benefits

Contracted Services (300)

72120 307	Communication
72120 312	Contracts with Private Agencies
72120 320	Dues and Memberships
72120 330	Lease/SBITA Payments
72120 336	Maintenance & Repair Services – Equipment
72120 348	Postal Charges
72120 355	Travel (local travel-not associated with professional development)
72120 399	Other Contracted Services

Supplies and Materials (400)

72120 413	Drugs & Medical Supplies
72120 435	Office Supplies
72120 471	Software
72120 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72120 610	Principal on Leases
72120 611	Interest on Leases
72120 614	Principal on SBITA
72120 615	Interest on SBITA

Capital Outlay (700)

72120 735	Health Equipment
72120 790	Other Equipment

72130 Other Student Support

Services to students other than attendance and health services. These include guidance services, and evaluation and testing services for Regular Education students, Special Education students, and Vocational Education students. 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.

Personnel Services (100)

72130 105	Supervisor/Director
72130 117	Career Ladder Program
72130 123	Guidance Personnel
72130 124	Psychological Personnel
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 186	Longevity
72130 188	Bonus Payments
72130 189	Other Salaries & Wages
72130 196	In-Service Training

Benefits (200)

72130 201	Social Security
72130 204	Pensions
72130 206	Life Insurance
72130 207	Medical Insurance
72130 208	Dental Insurance
72130 210	Unemployment Compensation
72130 211	Local Retirement
72130 212	Employer Medicare
72130 215	On-Behalf Payments for OPEB
72130 217	Retirement - Hybrid Stabilization
72130 299	Other Fringe Benefits

Contracted Services (300)

72130 307	Communication
72130 309	Contracts with Government Agencies
72130 311	Contracts with Other School Systems
72130 322	Evaluation & Testing
72130 330	Lease/SBITA Payments
72130 336	Maintenance & Repair Services – Equipment
72130 348	Postal Charges
72130 355	Travel (local travel-not associated with professional development)
72130 399	Other Contracted Services

Supplies and Materials (400)

72130 471	Software
72130 499	Other Supplies & Materials

Other Charges (500)

72130 524	In-Service/Staff Development
72130 599	Other Charges

Debt Service (600)

72130 610	Principal on Leases
72130 611	Interest on Leases

72130 614	Principal on SBITA
72130 615	Interest on SBITA

Capital Outlay (700)

72130 790	Other Equipment

72210 Regular Instructional Program

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing student learning experiences. These activities include curriculum development, instruction techniques, child development and understanding, staff training, etc.

Personnel Services (100)

72210 105	Supervisor/Director
72210 117	Career Ladder Program
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 172	Instructional Coaches
72210 186	Longevity
72210 188	Bonus Payments
72210 189	Other Salaries & Wages
72210 195	Substitute Teachers - Certified
72210 196	In-Service Training
72210 198	Substitute Teachers – Non-certified

Benefits (200)

72210 201	Social Security
72210 204	Pensions
72210 206	Life Insurance
72210 207	Medical Insurance
72210 208	Dental Insurance
72210 210	Unemployment Compensation
72210 211	Local Retirement
72210 212	Employer Medicare
72210 215	On-Behalf Payments for OPEB
72210 217	Retirement - Hybrid Stabilization
72210 299	Other Fringe Benefits

Contracted Services (300)

72210 307	Communications
72210 308	Consultants
72210 312	Contracts with Private Agencies
72210 330	Lease/SBITA Payments
72210 336	Maintenance & Repair Services – Equipment
72210 348	Postal Charges
72210 355	Travel (local travel-not associated with professional development)
72210 369	Contracts for Substitute Teachers – Certified
72210 370	Contracts for Substitute Teachers – Non-certified
72210 399	Other Contracted Services

Supplies and Materials (400)

72210 432	Library Books/Media
72210 437	Periodicals
72210 471	Software
72210 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72210 610	Principal on Leases
72210 611	Interest on Leases
72210 614	Principal on SBITA
72210 615	Interest on SBITA

Capital Outlay (700)

72210 790	Other Equipment

72215 Alternative Instruction Program

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students in alternative learning environments. Examples are curriculum development, instructional techniques, student development and understanding, and staff training.

Personnel Services (100)

72215 105	Supervisor/Director
72215 117	Career Ladder Program
72215 123	Guidance Personnel
72215 129	Librarians
72215 138	Instructional Computer Personnel
72215 161	Secretary(s)

72215 162	Clerical Personnel
72215 163	Educational Assistants
72215 172	Instructional Coaches
72215 186	Longevity
72215 188	Bonus Payments
72215 189	Other Salaries & Wages
72215 196	In-Service Training

Benefits (200)

72215 201	Social Security
72215 204	Pensions
72215 206	Life Insurance
72215 207	Medical Insurance
72215 208	Dental Insurance
72215 210	Unemployment Compensation
72215 211	Local Retirement
72215 212	Employer Medicare
72215 215	On-Behalf Payments for OPEB
72215 217	Retirement - Hybrid Stabilization
72215 299	Other Fringe Benefits

Contracted Services (300)

72215 307	Communications
72215 330	Lease/SBITA Payments
72215 336	Maintenance & Repair Services – Equipment
72215 348	Postal Charges
72215 355	Travel (local travel-not associated with professional development)
72215 399	Other Contracted Services

Supplies and Materials (400)

72215 432	Library Books/Media
72215 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72215 610	Principal on Leases
72215 611	Interest on Leases
72215 614	Principal on SBITA
72215 615	Interest on SBITA

Capital Outlay (700)

72215 790	Other Equipment

72220 Special Education Program

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. Examples include curriculum development, instruction techniques, child development and understanding, and staff training.

Personnel Services (100)

72220 105	Supervisor/Director
72220 117	Career Ladder Program
72220 124	Psychological Personnel
72220 135	Assessment Personnel
72220 161	Secretary(s)
72220 162	Clerical Personnel
72220 171	Speech Pathologist
72220 172	Instructional Coaches
72220 186	Longevity
72220 188	Bonus Payments
72220 189	Other Salaries & Wages
72220 196	In-Service Training

Benefits (200)

72220 201	Social Security
72220 204	Pensions
72220 206	Life Insurance
72220 207	Medical Insurance
72220 208	Dental Insurance
72220 210	Unemployment Compensation
72220 211	Local Retirement
72220 212	Employer Medicare
72220 215	On-Behalf Payments for OPEB
72220 217	Retirement - Hybrid Stabilization
72220 299	Other Fringe Benefits

Contracted Services (300)

72220 307	Communication
72220 308	Consultants
72220 310	Contracts with Other Public Agencies
72220 311	Contracts with Other School Systems
72220 312	Contracts with Private Agencies
72220 322	Evaluation and Testing
72220 330	Lease/SBITA Payments
72220 336	Maintenance & Repair Services – Equipment

72220 348	Postal Charges
72220 355	Travel (local travel-not associated with professional development)
72220 399	Other Contracted Services

Supplies and Materials (400)

72220 471	Software
72220 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72220 610	Principal on Leases
72220 611	Interest on Leases
72220 614	Principal on SBITA
72220 615	Interest on SBITA

Capital Outlay (700)

72220 790	Other Equipment

72230 Career and Technical Education Program

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences that allow students to develop the knowledge, skills, and attitudes needed for employment in an occupational area. Examples include curriculum development, techniques of instruction, child development and understanding, and staff training.

Personnel Services (100)

72230 105	Supervisor/Director
72230 117	Career Ladder Program
72230 138	Instructional Computer Staff
72230 161	Secretary(s)
72230 162	Clerical Personnel
72230 172	Instructional Coaches
72230 186	Longevity
72230 188	Bonus Payments
72230 189	Other Salaries & Wages
72230 196	In-Service Training

Benefits (200)

72230 201	Social Security
72230 204	Pensions
72230 206	Life Insurance

72230 207	Medical Insurance
72230 208	Dental Insurance
72230 210	Unemployment Compensation
72230 211	Local Retirement
72230 212	Employer Medicare
72230 215	On-Behalf Payments for OPEB
72230 217	Retirement - Hybrid Stabilization
72230 299	Other Fringe Benefits

Contracted Services (300)

72230 307	Communication
72230 308	Consultants
72230 311	Contracts with Other School Systems
72230 330	Lease/SBITA Payments
72230 336	Maintenance & Repair Services – Equipment
72230 348	Postal Charges
72230 355	Travel (local travel-not associated with professional development)
72230 399	Other Contracted Services

Supplies and Materials (400)

72230 471	Software
72230 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72230 610	Principal on Leases
72230 611	Interest on Leases
72230 614	Principal on SBITA
72230 615	Interest on SBITA

Capital Outlay (700)

72230 790	Other Equipment

72250 Technology

Services that provide internet and other technical services to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include personnel, benefits, supplies, materials, and other expenses such as internet connectivity.

Personnel Services (100)

72250 105	Supervisor/Director

72250 117	Career Ladder
72250 120	Computer Programmers
72250 121	Data Processing Personnel
72250 138	Instructional Computer Personnel
72250 161	Secretary(s)
72250 162	Clerical Personnel
72250 186	Longevity
72250 188	Bonus Payments
72250 189	Other Salaries and Wages
72250 196	In-Service Training

Benefits (200)

72250 201	Social Security
72250 204	Pensions
72250 206	Life Insurance
72250 207	Medical Insurance
72250 208	Dental Insurance
72250 210	Unemployment Compensation
72250 211	Local Retirement
72250 212	Employer Medicare
72250 215	On-Behalf Payments for OPEB
72250 217	Retirement - Hybrid Stabilization
72250 299	Other Fringe Benefits

Contracted Services (300)

72250 307	Communication
72250 308	Consultants
72250 317	Data Processing Services
72250 330	Lease/SBITA Payments
72250 336	Maintenance & Repair Service – Equipment
72250 348	Postal Charges
72250 350	Internet Connectivity
72250 355	Travel (local travel-not associated with professional development)
72250 399	Other Contracted Services

Supplies and Materials (400)

72250 435	Office Supplies
72250 470	Cabling
72250 471	Software
72250 499	Other Supplies and Materials

Other Charges (500)

72250 524	In-Service Staff Development
72250 599	Other Charges

Debt Service (600)

72250 610	Principal on Leases
72250 611	Interest on Leases
72250 614	Principal on SBITA
72250 615	Interest on SBITA

Capital Outlay (700)

72250 790	Other Equipment

72260 Adult Programs

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for adult learners.

Personnel Services (100)

72260 105	Supervisor/Director
72260 117	Career Ladder Program
72260 162	Clerical Personnel
72260 186	Longevity
72260 188	Bonus Payments
72260 189	Other Salaries & Wages
72260 196	In-Service Training

Benefits (200)

72260 201	Social Security
72260 204	Pensions
72260 206	Life Insurance
72260 207	Medical Insurance
72260 208	Dental Insurance
72260 210	Unemployment Compensation
72260 211	Local Retirement
72260 212	Employer Medicare
72260 215	On-Behalf Payments for OPEB
72260 217	Retirement - Hybrid Stabilization
72260 299	Other Fringe Benefits

Contracted Services (300)

72260 307	Communication
72260 330	Lease/SBITA Payments
72260 336	Maintenance & Repair Services – Equipment
72260 348	Postal Charges
72260 355	Travel (local travel-not associated with professional development)
72260 399	Other Contracted Services

Supplies and Materials (400)

72260 499	Other Supplies & Materials

Other Charges (500)

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

Capital Outlay (700)

72260 790	Other Equipment

72310 Board of Education

Activities of the elected body created according to State law and vested with responsibilities for educational activities in the administrative unit.

Personnel Services (100)

72310 118	Secretary to Board
72310 186	Longevity
72310 188	Bonus Payments
72310 189	Other Salaries & Wages
72310 191	Board and Committee Member Fees
72310 196	In-Service Training

Benefits (200)

72310 201	Social Security
72310 204	Pensions
72310 206	Life Insurance
72310 207	Medical Insurance
72310 208	Dental Insurance
72310 210	Unemployment Compensation
72310 211	Local Retirement
72310 212	Employer Medicare
72310 215	On-Behalf Payments for OPEB
72310 217	Retirement - Hybrid Stabilization
72310 299	Other Fringe Benefits

Contracted Services (300)

72310 305	Audit Services
72310 320	Dues & Memberships
72310 331	Legal Services
72310 348	Postal Charges.
72310 355	Travel (local travel-not associated with professional development)
72310 367	Maintenance & Repair Service - Records
72310 399	Other Contracted Services

Supplies and Materials (400)

72310 471	Software
72310 499	Other Supplies & Materials

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 530	Fines, Assessments, Penalties
72310 533	Criminal Investigation of Applicants
72310 534	Refund to Applicant for TBI Criminal Investigation
72310 599	Other Charges

Capital Outlay

72310 701	Administration Equipment

72320 Director of Schools

Activities performed to direct and manage all LEA programs.

Personnel Services (100)

72320 101	County Official/Administrative Officer
72320 103	Assistant(s)
72320 161	Secretary(s)
72320 162	Clerical Personnel
72320 186	Longevity
72320 188	Bonus Payments
72320 189	Other Salaries & Wages
72320 196	In-Service Training

Benefits (200)

72320 201	Social Security
72320 204	Pensions
72320 206	Life Insurance
72320 207	Medical Insurance
72320 208	Dental Insurance
72320 210	Unemployment Compensation
72320 211	Local Retirement
72320 212	Employer Medicare
72320 215	On-Behalf Payments for OPEB
72320 217	Retirement - Hybrid Stabilization

72320 299	Other Fringe Benefits

Contracted Services (300)

72320 307	Communication
72320 320	Dues & Memberships
72320 330	Lease/SBITA Payments
72320 336	Maintenance & Repair Services - Equipment
72320 348	Postal Charges
72320 355	Travel (local travel-not associated with professional development)
72320 399	Other Contracted Services

Supplies and Materials (400)

72320 435	Office Supplies
72320 499	Other Supplies & Materials

Other Charges (500)

72320 524	In-Service/Staff Development
72320 599	Other Charges

Debt Service (600)

72320 610	Principal on Leases
72320 611	Interest on Leases
72320 614	Principal on SBITA
72320 615	Interest on SBITA

Capital Outlay (700)

72320 701	Administration Equipment

72410 Office of The Principal

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

Personnel Services (100)

72410 104	Principal(s)
72410 117	Career Ladder Program
72410 119	Accountants/Bookkeepers
72410 139	Assistant Principal(s)
72410 161	Secretary(s)
72410 162	Clerical Personnel
72410 186	Longevity

72410 188	Bonus Payments
72410 189	Other Salaries & Wages
72410 196	In-Service Training

Benefits (200)

72410 201	Social Security
72410 204	Pensions
72410 206	Life Insurance
72410 207	Medical Insurance
72410 208	Dental Insurance
72410 210	Unemployment Compensation
72410 211	Local Retirement
72410 212	Employer Medicare
72410 215	On-Behalf Payments for OPEB
72410 217	Retirement - Hybrid Stabilization
72410 299	Other Fringe Benefits

Contracted Services (300)

72410 307	Communication
72410 317	Data Processing Services
72410 320	Dues & Memberships
72410 330	Lease/SBITA Payments
72410 336	Maintenance & Repair Services - Equipment
72410 348	Postal Charges
72410 355	Travel (local travel-not associated with professional development)
72410 399	Other Contracted Services

Supplies and Materials (400)

72410 411	Data Processing Supplies
72410 435	Office Supplies
72410 471	Software
72410 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72410 610	Principal on Leases
72410 611	Interest on Leases
72410 614	Principal on SBITA
72410 615	Interest on SBITA

Capital Outlay (700)

72410 701	Administration Equipment

72510 Fiscal Services

Activities concerned with LEA's fiscal or financial operations. This program consists of all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing, and fund management).

Personnel 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 186	Longevity
72510 188	Bonus Payments
72510 189	Other Salaries & Wages
72510 196	In-Service Training

Benefits (200)

72510 201	Social Security
72510 204	Pensions
72510 206	Life Insurance
72510 207	Medical Insurance
72510 208	Dental Insurance
72510 210	Unemployment Compensation
72510 211	Local Retirement
72510 212	Employer Medicare
72510 215	On-Behalf Payments for OPEB
72510 217	Retirement - Hybrid Stabilization
72510 299	Other Fringe Benefits

Contracted Services (300)

72510 302	Advertising
72510 307	Communication
72510 317	Data Processing Services
72510 320	Dues & Memberships
72510 330	Lease/SBITA Payments
72510 336	Maintenance & Repair Services – Equipment
72510 348	Postal Charges
72510 355	Travel (local travel-not associated with professional development)
72510 399	Other Contracted Services

Supplies and Materials (400)

72510 411	Data Processing Supplies
72510 435	Office Supplies
72510 471	Software
72510 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72510 610	Principal on Leases
72510 611	Interest on Leases
72510 614	Principal on SBITA
72510 615	Interest on SBITA

Capital Outlay (700)

72510 701	Administration Equipment

72520 Human Services /Personnel

Activities for recruiting and hiring LEA personnel, managing personnel benefits, investigating personnel issues, and all other aspects related to personnel employment.

Personnel Services (100)

72520 105	Supervisor/Director
72520 161	Secretary(s)
72520 162	Clerical Personnel
72520 186	Longevity
72520 188	Bonus Payments
72520 189	Other Salaries & Wages
72520 196	In-Service Training

Benefits (200)

72520 201	Social Security
72520 204	Pensions
72520 206	Life Insurance
72520 207	Medical Insurance
72520 208	Dental Insurance
72520 210	Unemployment Compensation
72520 211	Local Retirement
72520 212	Employer Medicare
72520 215	On-Behalf Payments for OPEB
72520 217	Retirement - Hybrid Stabilization

72520 299	Other Fringe Benefits

Contracted Services (300)

72520 302	Advertising
72520 307	Communication
72520 317	Data Processing Services
72520 320	Dues & Memberships
72520 330	Lease/SBITA Payments
72520 336	Maintenance & Repair Services – Equipment
72520 348	Postal Charges
72520 355	Travel (local travel-not associated with professional development)
72520 399	Other Contracted Services

Supplies and Materials (400)

72520 411	Data Processing Supplies
72520 435	Office Supplies
72520 471	Software
72520 499	Other Supplies & Materials

Other Charges (500)

72520 524	In-Service/Staff Development
72520 599	Other Charges

Debt Service (600)

72520 610	Principal on Leases
72520 611	Interest on Leases
72520 614	Principal on SBITA
72520 615	Interest on SBITA

Capital Outlay (700)

72520 701	Administration Equipment
72520 790	Other Equipment

72610 Operation of Plant

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.).

Personnel Services (100)

72610 105	Supervisor/Director
72610 160	Guard(s)
72610 161	Secretary(s)
72610 166	Custodial Personnel

72610 186	Longevity
72610 188	Bonus Payments
72610 189	Other Salaries & Wages

Benefits (200)

72610 201	Social Security
72610 204	Pensions
72610 206	Life Insurance
72610 207	Medical Insurance
72610 208	Dental Insurance
72610 210	Unemployment Compensation
72610 211	Local Retirement
72610 212	Employer Medicare
72610 215	On-Behalf Payments for OPEB
72610 217	Retirement - Hybrid Stabilization
72610 299	Other Fringe Benefits

Contracted Services (300)

72610 307	Communication
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

Supplies and Materials (400)

72610 407	Coal
72610 410	Custodial Supplies
72610 415	Electricity
72610 423	Fuel Oil
72610 434	Natural Gas
72610 442	Propane Gas
72610 451	Uniforms
72610 454	Water & Sewer
72610 471	Software
72610 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72610 610	Principal on Leases
72610 611	Interest on Leases
72610 614	Principal on SBITA
72610 615	Interest on SBITA

Capital Outlay (700)

72610 720	Plant Operation Equipment

72620 Maintenance of Plant

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 good repair.

Personnel Services (100)

72620 105	Supervisor/Director
72620 161	Secretary(s)
72620 167	Maintenance Personnel
72620 186	Longevity
72620 188	Bonus Payments
72620 189	Other Salaries & Wages

Benefits (200)

72620 201	Social Security
72620 204	Pensions
72620 206	Life Insurance
72620 207	Medical Insurance
72620 208	Dental Insurance
72620 210	Unemployment Compensation
72620 211	Local Retirement
72620 212	Employer Medicare
72620 215	On-Behalf Payments for OPEB
72620 217	Retirement - Hybrid Stabilization
72620 299	Other Fringe Benefits

Contracted Services (300)

72620 307	Communication
72620 329	Laundry Service
72620 330	Lease/SBITA Payments
72620 335	Maintenance & Repair Services - Building
72620 336	Maintenance & Repair Services - Equipment
72620 338	Maintenance & Repair Services – Vehicles (Tires, Tune-ups, etc.)
72620 348	Postal Charges
72620 355	Travel (local travel-not associated with professional development)

72620 399	Other Contracted Services

Supplies and Materials (400)

72620 418	Equipment & Machinery Parts
72620 425	Gasoline
72620 426	General Construction Materials
72620 451	Uniforms
72620 471	Software
72620 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72620 610	Principal on Leases
72620 611	Interest on Leases
72620 614	Principal on SBITA
72620 615	Interest on SBITA

Capital Outlay (700)

72620 701	Administration Equipment
72620 717	Maintenance Equipment
72620 790	Other Equipment

72710 Transportation

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 also includes operating 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.

Personnel Services (100)

72710 105	Supervisor/Director
72710 142	Mechanic(s)
72710 146	Bus Drivers
72710 162	Clerical Personnel
72710 186	Longevity
72710 188	Bonus Payments
72710 189	Other Salaries & Wages
72710 196	In-Service Training

Benefits (200)

72710 201	Social Security
72710 204	Pensions
72710 206	Life Insurance
72710 207	Medical Insurance
72710 208	Dental Insurance
72710 210	Unemployment Compensation
72710 211	Local Retirement
72710 212	Employer Medicare
72710 215	On-Behalf Payments for OPEB
72710 217	Retirement - Hybrid Stabilization
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 330	Lease/SBITA Payments
72710 336	Maintenance & Repair Service-Equipment
72710 338	Maintenance & Repair Service-Vehicles
72710 340	Medical and Dental Services
72710 348	Postal Charges
72710 351	Rentals
72710 355	Travel (local travel-not associated with professional development)
72710 399	Other Contracted Services

Supplies and Materials (400)

72710 412	Diesel Fuel
72710 418	Equipment & Machinery Parts
72710 424	Garage Supplies
72710 425	Gasoline
72710 433	Lubricants
72710 435	Office Supplies
72710 442	Propane Gas
72710 450	Tires & Tubes
72710 451	Uniforms
72710 453	Vehicle Parts
72710 471	Software
72710 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

72710 610	Principal on Leases
72710 611	Interest on Leases
72710 614	Principal on SBITA
72710 615	Interest on SBITA

Capital Outlay (700)

72710 701	Administration Equipment
72710 729	Transportation Equipment

72810 Central and Other

Activities concerned with maintaining an efficient staff for the LEA. This includes such activities as central warehousing and other activities not specifically categorized elsewhere in the chart of accounts.

Personnel Services (100)

72810 105	Supervisor/Director
72810 162	Clerical Personnel
72810 186	Longevity
72810 188	Bonus Payments
72810 189	Other Salaries & Wages
72810 196	In-Service Training

Benefits (200)

72810 201	Social Security
72810 204	Pensions
72810 206	Life Insurance
72810 207	Medical Insurance
72810 208	Dental Insurance
72810 210	Unemployment Compensation
72810 211	Local Retirement
72810 212	Employer Medicare
72810 215	On-Behalf Payments for OPEB
72810 217	Retirement - Hybrid Stabilization
72810 299	Other Fringe Benefits

Contracted Services (300)

72810 307	Communication
72810 308	Consultants

72810 317	Data Processing Services
72810 330	Lease/SBITA Payments
72810 336	Maintenance & Repair Service Equipment
72810 348	Postal Charges
72810 355	Travel (local travel-not associated with professional development)
72810 399	Other Contracted Services

Supplies and Materials (400)

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

Other Charges (500)

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

Debt Service (600)

72810 610	Principal on Leases
72810 611	Interest on Leases
72810 614	Principal on SBITA
72810 615	Interest on SBITA

Capital Outlay (700)

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

72820 Charter Schools

Report funds paid to charter schools both locally and directly from TDOE.

Other Charges (500)

72820 595	TISA On-behalf Payments (TISA funds paid directly from TDOE to charter schools)
72820 596	Payments to Charter Schools (Local required match and any additional local share of revenue paid directly from the LEA to charter schools)

73100 Food Service

Activities concerned with providing meals to students and staff in a school or school system. This service area includes staff responsible for preparing and serving 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 student and staff meal payments, state matching funds, interest earned, and federal reimbursements (when approved by the USDA).

Federal guidelines require state agencies to review each school food authority's net cash resources. If 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. Federal guidelines also require that revenues received by the nonprofit school food service 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 the USDA Food & Nutrition Service, or to construct buildings.

Personnel Services (100)

73100 105	Supervisor/Director
73100 117	Career Ladder Program
73100 119	Accountants/Bookkeepers
73100 162	Clerical Personnel
73100 165	Cafeteria Personnel
73100 186	Longevity
73100 188	Bonus Payments
73100 189	Other Salaries & Wages
73100 196	In-Service Training

Benefits (200)

73100 201	Social Security
73100 204	Pensions
73100 206	Life Insurance
73100 207	Medical Insurance
73100 208	Dental Insurance
73100 210	Unemployment Compensation
73100 211	Local Retirement
73100 212	Employer Medicare
73100 215	On Behalf Contributions for OPEB
73100 217	Retirement - Hybrid Stabilization
73100 299	Other Fringe Benefits

Contracted Services (300)

73100 307	Communication
73100 329	Landry Service
73100 330	Lease/SBITA Payments
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 348	Postal Charges
73100 354	Transportation - Other Than Students
73100 355	Travel (local travel-not associated with professional development)
73100 399	Other Contracted Services

Supplies and Materials (400)

73100 421	Food Preparation Supplies
73100 422	Food Supplies
73100 425	Gasoline
73100 435	Office Supplies
73100 451	Uniforms
73100 452	Utilities
73100 469	USDA Commodities
73100 499	Other Supplies & Materials

Other Charges (500)

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

Debt Service (600)

73100 610	Principal on Leases
73100 611	Interest on Leases
73100 614	Principal on SBITA
73100 615	Interest on SBITA

Capital Outlay (700)

73100 701	Administration Equipment
73100 710	Food Service Equipment

73300 Community Services

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, extended school programs, and community-sponsored activities.

Personnel Services (100)

73300 105	Supervisor/Director
73300 116	Teachers
73300 117	Career Ladder Program
73300 162	Clerical Personnel
73300 163	Educational Assistants
73300 169	Part-time Personnel
73300 186	Longevity

73300 188	Bonus Payments
73300 189	Other Salaries & Wages
73300 195	Substitute Teachers - Certified
73300 198	Substitute Teachers - Non-certified

Benefits (200)

73300 201	Social Security
73300 204	Pensions
73300 206	Life Insurance
73300 207	Medical Insurance
73300 208	Dental Insurance
73300 210	Unemployment Compensation
73300 211	Local Retirement
73300 212	Employer Medicare
73300 217	Retirement - Hybrid Stabilization
73300 299	Other Fringe Benefits

Contracted Services (300)

73300 307	Communications
73300 336	Maintenance & Repair Services - Equipment
73300 355	Travel (local travel-not associated with professional development)
73300 369	Contracts for Substitute Teachers – Certified
73300 370	Contracts for Substitute Teachers – Non-certified
73300 399	Other Contracted Services

Supplies and Materials (400)

73300 422	Food Supplies
73300 425	Gasoline
73300 429	Instructional Supplies & Materials
73300 499	Other Supplies & Materials

Other Charges (500)

73300 504	Indirect Cost
73300 509	Refunds
73300 524	In-Service/Staff Development
73300 599	Other Charges

Capital Outlay (700)

73300 790	Other Equipment

73400 Early Childhood Education Program

Activities that address the educational, health, and social service needs of preschoolers who are three and four years old to prepare them for kindergarten. Early Childhood Instructional Support includes teachers,

assistants, and others assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for preschools. Expenditures for student instruction and funds expended to train teachers should be recorded in the program.

Personnel Services (100)

73400 105	Supervisor/Director
73400 116	Teachers
73400 117	Career Ladder Program
73400 162	Clerical Personnel
73400 163	Educational Assistants
73400 186	Longevity
73400 188	Bonus Payments
73400 189	Other Salaries & Wages
73400 195	Substitute Teachers - Certified
73400 198	Substitute Teachers - Non-certified

Benefits (200)

73400 201	Social Security
73400 204	Pensions
73400 206	Life Insurance
73400 207	Medical Insurance
73400 208	Dental Insurance
73400 210	Unemployment Compensation
73400 211	Local Retirement
73400 212	Employer Medicare
73400 215	On Behalf Contributions for OPEB
73400 217	Retirement - Hybrid Stabilization
73400 299	Other Fringe Benefits

Contracted Services (300)

73400 307	Communications
73400 310	Contracts with Other Public Agencies
73400 311	Contracts with Other School Systems
73400 312	Contracts with Private Agencies
73400 330	Lease/SBITA Payments
73400 336	Maintenance & Repair Services – Equipment
73400 348	Postal Charges
73400 355	Travel (local travel-not associated with professional development)
73400 369	Contracts for Substitute Teachers - Certified
73400 370	Contracts for Substitute Teachers - Non-certified
73400 399	Other Contracted Services

Supplies and Materials (400)

73400 422	Food Supplies

73400 429	Instructional Supplies & Materials
73400 430	Textbooks - Electronic
73400 449	Textbooks- Bound
73400 499	Other Supplies & Materials

Other Charges (500)

73400 524	In-Service/Staff Development
73400 599	Other Charges

Debt Service (600)

73400 610	Principal on Leases
73400 611	Interest on Leases
73400 614	Principal on SBITA
73400 615	Interest on SBITA

Capital Outlay (700)

73400 790	Other Equipment

76100 Regular Capital Outlay

Personal Services (100)

76100 189	Other Salaries and Wages

Benefits (200)

76100 201	Social Security
76100 204	Pensions
76100 206	Life Insurance
76100 207	Medical Insurance
76100 208	Dental Insurance
76100 210	Unemployment Compensation
76100 211	Local Retirement
76100 212	Employer Medicare
76100 217	Retirement - Hybrid Stabilization
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 711	Furniture & Fixtures
76100 715	Land
76100 724	Site Development
76100 799	Other Capital Outlay

82100 Principal on Debt

82130 Education

82130 601	Principal on Bonds
82130 602	Principal on Notes
82130 610	Principal on Capitalized Leases
82130 612	Principal on Other Loans Payable
82130 614	Principal on SBITA
82130 620	Debt Service Contribution to Primary Government

82200 Interest on Debt

82230 Education

82230 603	Interest on Bonds
82230 604	Interest on Notes
82230 611	Interest on Leases
82230 613	Interest on Other Loans
82230 615	Interest on SBITA
82230 620	Debt Service Contribution to Primary Government

82300 Other Debt Service

82330 Education

82330 606	Other Debt Issuance Charges
82330 699	Other Debt Service

Payments servicing the LEA's debt, including principal and interest costs.

If the school system transfers funds to pay debt to the local government, these transactions should not be recorded in this section. They should be recorded as Contributions to Primary Government.

Note: If the local government is paying debt service on behalf of the school system, these amounts should be recorded in the Financial Expenditure Report under Other Year-End Reports in the *"Expenditures for School Indebtedness"* category.

Bonded Debt
Local school districts' primary method of financing capital projects is general obligation bonds backed by local property tax revenue.

Notes Payable
School systems may have loans from lenders or individuals with maturities of more than 12 months, referred to as notes payable.

Capitalized Leases
Leases are agreements between two parties that convey the use of property for a specified period. A lease must be classified as capital if it meets the criteria of FASB Statement 13, Accounting for Leases, or as operating if it does not qualify as a capital lease. Capital leases are considered to be debt financing; operating leases are not. Capital leases are, in substance, an acquisition of an asset.

Other Loans
Anything not falling into the above classifications would be entered into this loan category.

91300 Education Capital Projects

Personal Services (100)

91300 189	Other Salaries & Wages

Benefits (200)

91300 201	Social Security
91300 204	Pensions
91300 206	Life Insurance
91300 207	Medical Insurance
91300 208	Dental Insurance
91300 210	Unemployment Compensation
91300 211	Local Retirement
91300 212	Employer Medicare
91300 299	Other Fringe Benefits

Contracted Services (300)

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

Other Charges (500)

91300 599	Other Charges

Capital Outlay (700)

91300 701	Administration Equipment
91300 706	Building Construction
91300 707	Building Improvements
91300 708	Communications Equipment
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 730	Vocational Instructional Equipment
91300 735	Health Equipment
91300 790	Other Equipment
91300 799	Other Capital Outlay

99000 Other Uses

Some transactions within governmental funds are not correctly 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 money transfers from one fund to another.

99100 Transfers Out

This represents monies transferred from one fund to another. It should be utilized for normal interfund transfers (indirect cost payments, transfers to the Debt Service Fund, and supplemental type payments from one fund to another).

Other Charges (500)

99100 504	Indirect Cost
99100 590	Transfers Out

Object Code / Line Item Listing

As used in this manual, an object code or line item is a detailed expenditure within a major category/ function.

100 Personnel Services

101 County Official/Administrative Officer
Director of Schools in 72320 Office of the Superintendent.

103 Assistant(s)
Assistant (or deputy) to Director of Schools in 72320 Office of the Superintendent.

104 Principals

105 Supervisor/Director
May not be used in 71XXX Instruction.

113 Internal Audit Personnel

116 Teachers
May only be used in 71XXX Instruction and 73400 Early Childhood Education.

117 Career Ladder Program
Teachers with active licenses and a Career Ladder endorsement may earn the Career Ladder supplement. This program is state-funded and may not be charged against federal funds or state grants.

118 Secretary to the Board

119 Accountants/Bookkeepers

120 Computer Programmer(s)

121 Data Processing Personnel

122 Purchasing Personnel

123 Guidance Personnel

124 Psychological Personnel

128 Homebound Teachers

129 Librarians

130 Social Workers

131 Medical Personnel

132 Materials Supervisor

135 Assessment Personnel

136 Audiovisual Personnel

137 Education Media Personnel

138 Instructional Computer Personnel

139 Assistant Principal

140 Salary Supplements
For use in 71400 Student Body Education for supplements paid to personnel, such as those who coach school-sponsored athletic activities.

142 Mechanics

146 Bus Drivers

160 Guards

161 Secretary(ies)

162 Clerical Personnel

163 Educational Assistants

164 Attendants

165 Cafeteria Personnel

166 Custodial Personnel

167 Maintenance Personnel

169 Part-time Personnel
Used only in 73300 Community Services, such as for personnel in school-aged childcare or other after-school programs. All other part-time personnel shall be charged to the object code for the position held.

170 School Resource Officer
School resource officers who are hired as employees of the school district and are not contracted for services through a local law enforcement agency.

171 Speech Pathologist

172 Instructional Coaches
Education leaders who work to support teachers in reaching their goals by modeling lessons, curating resources, and developing customized curricula. This object code is only used in 72000 Support Services.

186 Longevity

188 Bonus Payments

189 Other Salaries and Wages

191 Board and Committee Member Fees

195 Certified Substitute Teachers
Substitute classroom teachers who have an active teacher license.

196 In-service Training
Stipend paid to the employee who provides in-service training to others.

198 Non-certified Substitute Teachers
Substitute classroom teachers who do not have an active teacher license.

200 Employee Benefits

201 Social Security

204 Pensions

206 Life Insurance

207 Medical Insurance

208 Dental Insurance

210 Unemployment Compensation

211 Local Retirement

212 Employer Medicare

215 On-behalf Payments to OPEB

217 Retirement – Hybrid Stabilization
An employer-specific sustainability measure to fund liability established by statute. This charge may not be assessed against federal funds.

299 Other Fringe Benefits

300 Contract Services

302 Advertising

304 Architects

305 Audit Services

307 Communication

308 Consultants

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

310 Contracts with Public Agencies

311 Contracts with Other School Systems

312 Contracts with Private Agencies

313 Contracts with Parents

314 Contracts with Public Carriers

315 Contracts with Vehicle Owners

317 Data Processing Services

320 Dues and Memberships

321 Engineering Services

322 Evaluation & Testing
Evaluation & Testing includes contracts for student evaluations.

325 Fiscal Agent Charges

328 Janitorial Services

329 Laundry Services

330 Lease/SBITA Payments
Short-term (12 months or less) leases, such as for renting a copier machine, or short-term subscription-based information technology agreements (SBITA), such as an annual software subscription.

331 Legal Services

335 Maintenance & Repair Services - Building

336 Maintenance & Repair Services - Equipment

338 Maintenance & Repair Services – Vehicles

340 Medical and Dental Services

342 Payments to Schools – Breakfast

343 Payments to Schools - Lunch

344 Payments to Schools – Other

345 Payments to Schools – Other USDA

348 Postal Charges

350 Internet Connectivity

351 Rentals

354 Transportation – Other than Students

355 Travel

Mileage reimbursement for travel from school to school, to the bank, and for other administrative duties. Travel may not be charged to 71XXX Instruction, but would be charged to Support Services 72XXX.

Note: Travel incurred to attend a professional development training or conference would not be charged here; instead, it would be charged to 524 Inservice/Staff Development.

356 Tuition

359 Disposal Fees

367 Maintenance & Repair Services – Records

369 Contracts for Substitute Teachers – Certified

370 Contracts for Substitute Teachers – Non-certified

399 Other Contracted Services

400 Supplies and Materials

410 Custodial Supplies

411 Data Processing Supplies

412 Diesel Fuel

413 Drugs and Medical Supplies

415 Electricity

418 Equipment and Machinery Parts

421 Food Preparation Supplies

422 Food Supplies

423 Fuel Oil

424 Garage Supplies

425 Gasoline

426 General Construction Materials

429 Instructional Supplies and Materials
Classroom materials for student education; object code is used in 71XXX Instruction.

430 Textbooks – Electronic

432 Library Books/Media

433 Lubricants

434 Natural Gas

435 Office Supplies

437 Periodicals

442 Propane Gas

448 T & I Construction Materials

449 Textbooks – Bound

450 Tires and Tubes

451 Uniforms

452 Utilities

453 Vehicle Parts

454 Water and Sewer

469 USDA Commodities

470 Cabling

471 Software
Software purchases should be charged to this object code in the associated function. For example, the purchase of instructional software for regular instruction should be charged to 71100 471.

499 Other Supplies and Materials

500 Other Charges

501 Boiler Insurance

502 Building and Contents Insurance

504 Indirect Costs
Regarding federal financial assistance programs, the indirect cost rate is negotiated by the cognizant federal agency. It is used to reimburse indirect costs to the state or local entity administering a federal grant. (The federal cognizant agency is usually the agency that provides the predominant amount of direct funding to the entity.) An indirect cost rate is a method used to determine what proportion of indirect costs each program should bear. The rate must be effective for the period for which reimbursement is claimed.

State grants, currently excluding the LEAPs grant, may not be charged for indirect costs.

505 Judgments

506 Liability Insurance

508 Premium on Corporate Surety Bonds

509 Refunds

510 Trustee's Commission

511 Vehicle and Equipment Insurance

513 Workers Compensation

524 In-Service/Staff Development

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

530 Fines, Assessments, and Penalties

533 Criminal Investigation of Applicants – TBI

534 Refund to Applicant for Criminal Investigation

535 Fee Waiver

All expenditures incurred for waiving school fees (workbooks, field trips, P.E. uniforms, etc.). See T.C.A. § 49-2-114.

590 Transfers Out

595 TISA - On-behalf Payments

Funds generated by students of an LEA but not issued to the LEA, such as TISA funds for the ACT, the Education Savings Accounts (ESA) Program, the Individualized Education Account (IEA) Program, the Juvenile Detention Center, and other programs. The LEA must record these funds annually as of June 30.

596 Payments to Charter Schools

Report the local required match and any additional local share of revenue paid directly from the LEA to charter schools in 72820 596.

599 Other Charges

600 Debt Service

601 Principal on Bonds

602 Principal on Notes

603 Interest on Bonds

604 Interest on Notes

610 Principal on Leases

611 Interest on Leases

612 Principal on Other Loans Payable

613 Interest on Other Loans Payable

614 Principal on SBITA
Principal paid on long-term agreements (more than 12 months), such as a cloud-based storage contract.

615 Interest on SBITA
Interest paid on long-term agreements (more than 12 months), such as for a cloud-based storage contract.

620 Debt Service Contribution to Primary Government

699 Other Debt Service

700 Capital Outlay

701 Administration Equipment

704 Attendance Equipment

706 Building Construction

707 Building Improvements

709 Data Processing Equipment

710 Food Service Equipment

711 Furniture and Fixtures

715 Land

717 Maintenance Equipment

720 Plant Operation Equipment

722 Regular Instruction Equipment

724 Site Development

725 Special Education Equipment

729 Transportation Equipment

730 Vocational Instruction Equipment

735 Health Equipment

790 Other Equipment

799 Other Capital Outlay

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Click this link to provide feedback and suggestions to improve the manual. If you are requesting an account code to be added, please email your detailed request and reason for needing the account to your Regional Finance Consultant.