



Standardized System of Accounting and Reporting

Office of Local Finance

Tennessee Department of Education | Revised 2023

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Forward:

This manual is intended to aid local education agencies (LEAs). It should be used as a guide when preparing the annual budget and financial reports as well as recording financial transactions. It has been designed specifically to improve the comparability of financial reporting among school systems across the State of Tennessee. LEAs consistently using the Uniform Chart of Accounts and properly recording financial transactions in the same manner can accomplish this. A current copy of the County Uniform Chart of Accounts may be found [HERE](#).

Tennessee Code Annotated (TCA) § 49-3-316 prescribes the budgeting and reporting requirements LEAs must comply with. This statute requires that Annual Public School Budget Documents and Annual Public School Financial Reports be submitted to the Commissioner of Education by August 1. The Budget Document and the Annual Financial Report must be submitted electronically via the department's ePlan system. <https://eplan.tn.gov>.

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

Fund/Entity Account Numbering System

Account		Expend. Sub Fund		Location Sub Object	
Fund	Function	Object	Project	Cost Center	Program
XXX	XXXXX	XXX	XXX	XXXXX	XXX

Fund (Use Required for State Reporting Purposes)

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances or changes therein. Funds are established to carry out specific activities or attain certain objectives of an LEA according to special legislation, regulations, or other restrictions.

Account (Use Required for State Reporting Purposes)

Accounts are the set or combination of numbers used in an accounting system that refer to a specific account within the general ledger. They are used to record the activity and current balance of assets, liabilities, equities, revenues, and expenditures.

Expenditure/Object (Use Required for State Reporting Purposes)

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

Sub Fund/Project (Use Required for State Reporting Purposes)

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 are not identified by the cost center.

Assets

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

11000 Current Assets

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

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 that 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 for the production of income in the form of interest, dividends, rentals or lease payments. It does not include fixed assets used in LEA operations.

11400 Receivables

Amounts owed from an outside party.

11410 Accounts Receivables

Account monies that are not due from other governments.

11430 Due from Other Governments

This is used to account for grant funds earned and tax receipts.

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 than deferred charges and are regularly recurring costs of operation. 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 not provided for elsewhere.

13900 Other Capital Assets

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

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

Liabilities

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

21000 Current Liabilities

Those debts the LEA expects to pay within a short period of 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, which are not payable until a subsequent accounting period.

21300 Payroll Deductions Payable

21310 Income Tax Withheld and Unpaid

Amounts deducted from employees' salaries for income tax.

21320 Social Security Tax

Amounts deducted from employees' salaries for 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

A liability account used to indicate amounts owed by a particular fund to another fund in the same LEA for goods and services rendered.

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 for elsewhere.

27000	Long-Term Liabilities
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 – Long-term 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	Capital Leases Payable – Long-term Money owed for the lease that is not paid within one year.

Equity

34000 Fund Balances

These accounts report the differences between assets and liabilities

34110 Encumbrances- Current Year- (Outstanding Purchase Orders)

34120 Encumbrances- Prior Year

Non-Expendable

(These are non-reporting accounts used for internal purposes only)

34200 Nonspendables

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

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 receivables that are due **more than one year** after the date recorded on a balance sheet must be reported as long-term assets.

34240 Prepaid Expenses

A type of asset as a result of the LEA making payments for goods and services to be received in the near future.

34500 Restricted

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

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
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
34660	Committed for Instruction
34665	Committed for Support Services
34670	Committed for Operation of Non-Instructional Services
34675	Committed for Capital Outlay
34680	Committed for Debt Service
34685	Committed for Capital Projects
34690	Committed for Other Purposes

34700 Assigned

An account that represents the amount of net assets used for a specific purpose that is legally designated by the Director of Schools. 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
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. Other governmental funds, by their nature would automatically require that funds be classified as non-expendable, restricted, committed or assigned. In the event that a fund, other than the general fund has expenditures that exceed revenues, the unassigned fund balance category may be used to report a negative ending fund balance only.

Revenues

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

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

40000 Revenue from Local Sources

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

40100 County Property Taxes

40110 Current Property Tax

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

40115 Discount on Property Taxes

Reduction for early payments given by commission.

40120 Trustee's Collections - Prior Year

Represents funds collected for the prior year's property taxes.

40125 Trustee Collections – Bankruptcy

40130 Clerk & Master/Circuit Court - Prior Years

Represents funds received for unpaid prior year's taxes that are collected through the courts. Taxes over one year delinquent and prorated to each department on the penny rate for year owed.

40140 Interest & Penalty

Represents interest and penalties on delinquent taxes collected.

40150 Pick-Up Taxes

Represents taxes collected from properties left off the tax rolls or taxes collected due to billing errors.

40161, 62, 63 Payments in Lieu of...

These revenues are the result of local governing authority agreements with federal, state, or other outside agencies, for set amounts and periods of time outside of the property tax rate set by the commission yearly.

40200 County Local Option Taxes

40210 Local Option Sales Taxes.

This category represents local option sales taxes levied and collected by the local governing body. These taxes are in addition to any state taxes levied and are levied by county resolution. Qualified registered voters must approve the resolution. These taxes are not

dependent upon or in any way connected with the property tax rate. At least 50 percent of these funds must be used for education.

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

These local taxes are created by state legislative enactment. The tax is imposed upon the sale and consumption of goods and services.

40320	Bank Excise Tax
40330	Wholesale Beer Tax
40340	Coal Severance Tax
40350	Interstate Telecommunications Tax
40390	Other Statutory Local Taxes

40600 City/Special School District Property Taxes

These taxes are equivalent to the local taxes described in 40100, except that they are prescribed within city or special school district (SSD) rather than county boundaries and are promulgated by city or SSD officials. This category includes Property Taxes, Interest and Penalty, Pickup Taxes, and Payments in Lieu of Taxes.

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

These taxes are equivalent to the local taxes described in 40200. This category includes Local Option Sales Tax, Hotel/Motel Tax, Local Amusement Tax, and Business Tax.

40710 Local Option Sales Tax

40720 Hotel/Motel Tax

40730 Local Amusement Tax

40740 Business Tax

40800 Total City/Special School District Property Taxes

41000 Licenses and Permits

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

41100 Licenses

41110 Marriage Licenses

41140 Cable TV Franchise

41150 Mobile Home Licenses

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

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	Ala Carte Sales
43531	Contract for Transportation Services with Other LEAs
43532	Contract for Transportation Services - Out of State
43541	Contract for Administrative Service with Other LEAs
43542	Contract for Instructional Services with Other LEAs
43543	Contract for Student Support Services with Other LEAs
43544	Contract for Instructional Staff Support with Other LEAs
43545	Contract for Operation and Maintenance Services with Other LEAs
43546	Contract for Food Services with Other LEAs
43547	Contract for Non-Instructional Services with Other LEAs
43548	Charter Authorizer Fee
43551	School Based Health Service (FFS)
43570	Receipts from Individual Schools
43581	Community Service Fees – Children (Day Care)
43582	Community Service Fees – Adults
43583	TBI Criminal Background Fees Funds collected for the purpose of conducting background checks pursuant to <i>TCA §49-5-413</i> .
43990	Other Charges for Services

44000 Other Local Revenues

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

44100 Recurring Items

44110 Investment Income

44120 Lease/rentals

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

44130 Sale of Materials & Supplies

44146 eRate Funding

44160 Retirees' Insurance Payments

44165 Commodity Rebates

Represents the value of items received from the federal government.

44170 Miscellaneous Refunds

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

44500 Nonrecurring Items

44530 Sale of Equipment

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

44540 Sale of Property

44550 Resale of Materials – T & I House

44560 Damages Recovered from Individuals

44570 Contributions & Gifts

44990 Other Local Revenues

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

Revenue from State Sources

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

46000	State of Tennessee
46100	General Government Grants
46175	On-Behalf Contributions OPEB
46230	Safe and Drug-Free Schools and Communities
46510	Tennessee Investment in Student Achievement (TISA) (Replaces Basic Education Program (BEP) funding effective July 1, 2023.)
46511	Basic Education Program (BEP) (Replaced by Tennessee Investment in Student Achievement (TISA) funding effective July 1, 2023.)
46515	Early Childhood Education
46520	School Food Service
46530	Energy Efficient Schools Grant
46550	Driver Education Driver's Education is financed at the state level through fines collected. Funds are allocated based on the number of students completing the Driver Education course per semester.
46570	Literacy Coordination
46590	Other State Education Funds
46591	Coordinated School Health
46592	Internet Connectivity
46593	Professional Development
46594	Family Resource Centers
46595	Statewide Student Management Systems (SSMS)
46610	Career Ladder Program Represents State funds (outside the BEP) for licensed personnel who hold career ladder certification and who are working in an eligible position (a position in the personnel department, for example, does not have any pupil contact and the position is therefore not eligible for career ladder funds). Amounts are \$1,000 for Career Level I; \$2,000 for Level 2; \$3,000 for Level 3.
46640	Career and Technical Education Equipment

46790	Other Career and Technical Represents other state career and technical grants and reimbursement for substitute teachers received from the state for teachers participating in State sponsored CTE events.
46800	Other State Revenues
46820	Income Tax
46830	Beer Tax
46850	Alcoholic Beverage Tax
46851	State Revenue Sharing - TVA
46980	Other State Grants This represents grants sponsored by State agencies other than the Department of Education.
46981	Safe Schools
46990	Other State Revenues

Revenue from Federal Sources

47000	Federal Government
47100	Federal through State Although the School Federal Projects Fund receives most of the Federal through State revenue, the General Purpose School and Food Service Funds also receive some revenues through this category.
47111	USDA Lunch, Breakfast, and Other USDA Payments Food Service Fund reimbursements from USDA for School Lunch (47111), USDA Commodities (47112), Breakfast (47113), and Other USDA (47114) programs.
47120	Adult Education State Grant Program Represents the Federal portion of the Adult Education Grant. This grant is based on an approved plan. Reimbursement requests are submitted based on actual expenditures. This is recorded in the General Purpose School Fund.
47131	Career and Technical Education - Basic Grants to State Reimbursable grant for Career and Technical Education Program Improvement. This is recorded in the School Federal Projects Fund.
47139	Other Career and Technical Education Represents other CTE grants and reimbursement for substitute teachers for CTE staff participating in State sponsored projects. Also utilized to account for other Federal CTE

revenues not classified in any other Federal revenue code. Usually recorded in the General Purpose School Fund.

47141 Title I – Grants to Local Education Agencies

Title I of the Every Student Succeeds Act (ESSA) - Improving academic achievement, assists LEAs in providing educational services to economically and educationally disadvantaged children. School Federal Projects Fund.

47143 Special Education Grants to States - IDEA

Individuals with Disabilities Education Act (IDEA) – Part B Grants assist LEAs in providing for the education of all students with disabilities ages 3-22. These grants are accounted for in the School Federal Projects Fund. In addition, the school system may apply for and receive reimbursement for “excess costs” related to the educational requirements of high-cost students receiving special education services. These revenues are to reimburse general purpose expenditures and should be recorded in the General Purpose School Fund.

47145 Special Education Preschool Grants

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

47146 Title III - English Language Acquisition Grants

Title III- Language Instruction for Limited English Proficient and Immigrant Students assists LEAs in local implementation of support for English Learners (EL) students by providing funding for supplemental services. These services are designed to move EL students forward in English language so that they can take full advantage of the regular curriculum and all school resources included therein.

47147 Title IV - Safe and Drug-Free Schools – State Grants

Title IV- A provides federal support for programs that prevent violence in and around schools, prevent the illegal use of firearms, alcohol, tobacco, and drugs, and involve parents and communities to foster a safe and drug-free learning environment that supports student academic achievement.

47148 Title V– Part B Rural Education Initiative (Formerly Title VI)

Title V- Rural Education Achievement Program provides support to the unique needs of rural school districts that frequently--lack the personnel and resources needed to compete effectively for Federal competitive grants; and receive formula grant allocations in amounts too small to be effective in meeting their intended purposes.

47149 Title IX – Education for Homeless Children and Youth

47189 Title II – Eisenhower Professional Development State Grants

- Title II Part A- Preparing, Training, and Recruiting High Quality Teachers and Principals
- Title II Part B- This grant provides professional development activities for math and science teachers.

47590 Other Federal through State

Used to account for Federal through State revenues not having a separate revenue line item. Both General Purpose School Fund and the School Federal Projects Fund utilize this revenue code.

- 47600 Direct Federal Funds**
Most of the funding received from the Federal government is received and recorded in the School Federal Projects Fund.

- 47630 Public Law 874 - Maintenance and Operations**
These are federal deposits that come directly to the school accounts for federal impact aid as a result of losses sustained on federally owned real property. These are deposited directly into the General Purpose School Fund to compensate for lost revenues as a result of federal land acquisitions.

- 47640 ROTC Reimbursement**
Reimbursement from Federal Government to LEAs that have approved high school ROTC programs.

- 47650 Energy Grant**

- 47715 Tax Credit Bond Rebate**

- 47990 Other Direct Federal Revenues**
Used to account for any Federal revenues that cannot be classified in any other Federal revenue line item.

Revenue from Federal Relief Funding

47300	ESSER 1.0 and 2.0
47301	ESSER 1.0
47303	LEA Reopening and Programmatic Supports
47304	Remote Technology
47305	Internet Connectivity
47306	Equitability Funds (in ESSER 1.0)
47307	ESSER 2.0 (including ESSER Planning Grant and EANS)
47309	Literacy Grants (Literacy Training Teacher Stipend Grant, High Quality Literacy Implementation Network Grant, Literacy Network Grant)
47310	Out of School Time Career Pathways Grant, Civics Seal Grant, Innovative High School Grant

47400	ESSER 3.0
47401	ESSER 3.0 (including TN All Corps Grant)
47402	ARP IDEA Part B Grant
47403	ARP IDEA Preschool Grant
47404	ARP Homeless 1.0 and 2.0

Revenue from Other Governments and Citizens Groups

48000	Other Governments and Citizens Groups
48100	Other Governments
48130	Contributions
48140	Contracted Services
48990	Other

Other Sources (Non-Revenue)

49000	Other Sources
49100	Bond Issued
49200	Note Issued
49300	Capitalized Lease Issued
49400	Refunding Debt Issued
49500	Other Loans Issued
49700	Insurance Recovery Represents funds from settlements involving claims for which the system has insurance, regardless of funds spent to replace insured items.
49800	Transfers In
49810	City General Fund Transfers

Expenditures

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

Object Codes Categories

100 Personnel Services

Amounts paid to employees of the school system 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 Contracted Services

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

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

400 Supplies and Materials

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

500 Other Charges

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

Special note:

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. It would include travel for staff members traveling to and from training and would include any supplies or materials that were part

of the cost of providing training. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

600 Debt Service

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

700 Capital Outlay

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

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

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

Applicable Statute on Appropriate Bidding Procedures:

TCA §12-4-107 – Professional services (accountants, engineers, architects, etc.) “...shall not be based on competitive bids but shall be awarded on the basis of recognized competence and integrity”. Any contracted service should have a W-9 filled out prior to services being provided unless the services are received from an incorporated entity.

*TCA §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 *TCA §49-2-203* for full the 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 State law.

Major Functions

Instruction (71000)

Instruction includes the activities dealing directly with the interaction between teachers and students (pupil/teacher contact). Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It

may also be provided through television or other correspondence as approved. Included here are the activities of teacher assistants or classroom assistants of any type which assist in the instructional process. If instructional supervisors also teach and it is not possible to prorate expenditures, include those persons in instruction.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation. Any GED program run by the school system should be recorded in Adult Education. Preschool programs should be run through Early Childhood Education. IDEA Preschool programs should be accounted for in the same instructional categories as IDEA Part B in the federal projects fund.

71100 Regular Education Instructional Program

The Regular Education Instructional Program includes activities that provide students in grades K through 12 with learning experiences to prepare them in their roles as citizens, family members, and members of the workforce. Expenditures for instructing students should be recorded in this program.

Expenditures incurred to instruct teachers should be recorded in 72210 – Regular Education Instructional Support.

Personnel Services (100)

71100 116	Teachers
71100 117	Career Ladder Program
71100 128	Homebound Teachers
71100 162	Clerical Personnel
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

This section includes the cost of salaries for staff involved in the direct instruction of K-12 students such as teachers and educational assistants. Payments to teachers for the State Career Ladder Program are included in this section.

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 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

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

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

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

Other Charges (500)

71100 535	Fee Waivers
71100 599	Other Charges

Fee waiver costs include all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.). See *TCA 549-2-114* Waiver of school fees.

Other charges include charges that cannot be properly assigned to the above categories.

Capital Outlay (700)

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

71150 Alternative Schools

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 inability to make decisions, low capacity in resiliency, poor self-management skills, lack of self-respect and self-esteem, poor interpersonal and social communications skills, inability to work with others, poor negotiation skills, lack of responsibility for self and others, inability to work cooperatively, poor organizational skills and inability to follow instructions.

(This information can be accessed on the State website at:
<http://www.tn.gov/education/topic/alternative-education>)

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

Personnel Services (100)

71150 116	Teachers
71150 117	Career Ladder Program
71150 128	Homebound Teachers
71150 162	Clerical Personnel
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

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

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 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

71150 535	Fee Waivers
71150 599	Other Charges

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

Other charges include charges that cannot be properly assigned to the above categories.

Capital Outlay (700)

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

71200 Special Education Instructional Program

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

Personnel Services (100)

71200 116	Teachers
71200 117	Career Ladder Program
71200 128	Homebound Teachers
71200 162	Clerical Personnel
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

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

Benefits (200)

71200 201	Social Security
71200 204	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
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71200 311	Contracts W/Other School Systems
71200 312	Contracts W/Private Agencies
71200 322	Evaluation and Testing
71200 330	Lease 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

71200 535	Fee Waivers
71200 599	Other Charges

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

Other charges include charges that cannot be properly assigned to the above categories.

Capital Outlay (700)

71200 725	Special Education Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71300 Career and Technical Education Instructional Program

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

Personnel Services (100)

71300 116	Teachers
71300 117	Career Ladder Program
71300 162	Clerical Personnel
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

The personnel section includes staff involved in delivering career and technical instructional services to students enrolled in the Career and Technical Education Instruction Program, including substitutes and support staff.

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 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

71300 535	Fee Waivers
71300 599	Other Charges

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

Other charges include charges that cannot be properly assigned to the above categories.

Capital Outlay (700)

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

71400 Student Body Educational Program

The Student Body Educational Program includes 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, speech, etc., student-financed and managed activities, such as class of 20xx, and club accounts. Also, included are school sponsored athletic activities that provide opportunities for students to pursue various aspects of sports involvement. Staff with the help of parents, volunteers, and community members manage student body activities and events. These accounts are used if the LEA is accounting for the individual school funds or are supplementing funds not accounted for in the individual schools' accounting.

Personnel Services (100)

71400 186	Longevity
71400 188	Bonus Payments
71400 189	Other Salaries & Wages

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

Benefits (200)

71400 201	Social Security
71400 204	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
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Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the student body educational program.

Supplies and Materials (400)

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

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

Other Charges (500)

71400 599	Other Charges
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Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

71400 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and playground equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71600 Adult Education Program

The Adult Education Program includes activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary educational programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for a special interest; or to enrich the aesthetic qualities of life. The major categories in the Adult Educational Program include personnel, benefits, supplies and materials, textbooks, contracted services, and equipment needed to deliver instructional services to students.

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

Personnel Services (100)

71600 116	Teachers
71600 117	Career Ladder Program
71600 162	Clerical Personnel
71600 186	Longevity
71600 188	Bonus Payments
71600 189	Other Salaries & Wages
71600 195	Substitute Teachers – Certified
71600 198	Substitute Teachers – Non-certified

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

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

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

Supplies and Materials (400)

71600 429 Instructional Supplies and Materials
71600 430 Textbooks - Electronic
71600 449 Textbooks - Bound
71600 499 Other Supplies & Materials

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

Other Charges (500)

71600 599 Other Charges

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

71600 790 Other Equipment

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

Instructional Support Services (72000)

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

72110 Attendance

Attendance services are activities designed to improve student attendance at school and which attempt to prevent or to solve student problems involving the home, the school, and the community. Attendance also records and reports student information to the state for funding and other statistical needs. Major categories include personnel, benefits, supplies and materials, and other charges.

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

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

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 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

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

Supplies and Materials (400)

72110 471	Software
72110 499	Other Supplies & Materials

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes supplies needed that support the attendance program. Computer software would be recorded in this category.

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service and staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72110 704	Attendance Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72120 Health Services

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

Personnel Services (100)

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

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

Benefits (200)

72120 201	Social Security
72120 204	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 330	Lease 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service and staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72120 735	Health Equipment
72120 790	Other Equipment

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

72130 Other Student Support

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

Personnel Services (100)

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

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

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 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

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

Evaluation & Testing includes contracts for student evaluations.

Supplies and Materials (400)

72130 471 Software
72130 499 Other Supplies & Materials

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service and staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72130 790 Other Equipment

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

72200 Instructional Staff Support

Instructional Staff Support services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through television or other correspondence as approved. The major functions are Regular Education, Alternative Education, Special Education, Vocational Education, and Adult Education.

72210 Regular Education Instructional Support

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

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 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

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

Benefits (200)

72210 201	Social Security
72210 204	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 330	Lease 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service and staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

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

72215 Alternative School Instructional Support

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

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 186	Longevity
72215 188	Bonus Payments
72215 189	Other Salaries & Wages
72215 196	In-Service Training

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

Benefits (200)

72215 201	Social Security
72215 204	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 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service or staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72215 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72220 Special Education Instructional Staff Support

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

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 186	Longevity
72220 188	Bonus Payments
72220 189	Other Salaries & Wages
72220 196	In-Service Training

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

Benefits (200)

72220 201	Social Security
72220 204	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 330	Lease 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

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

Supplies and Materials (400)

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service or staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72220 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72230 Career and Technical Education Instructional Staff Support

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

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 186	Longevity
72230 188	Bonus Payments
72230 189	Other Salaries & Wages
72230 196	In-Service Training

The personnel section includes career and technical director, secretary, and support staff.

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 330	Lease 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

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

Supplies and Materials (400)

72230 499 Other Supplies & Materials

This category would be used for supplies for the career and technical education instructional support staff.

Other Charges (500)

72230 524 In-Service/Staff Development

72230 599 Other Charges

In-Service/Staff Development includes all costs related to in-service or staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72230 790 Other Equipment

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

72250 Educational Technology

Technology services are designed to 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 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

The personnel section includes administrative and support staff who assist in providing and maintaining technical services.

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 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

Services purchased for access and maintenance of technology for the LEA.

Supplies and Materials (400)

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

Supplies and materials include payments for items that are consumed, worn out, or deteriorated through use in providing technology services. These include cabling, software, and other supplies.

Other Charges (500)

72250 524 In-Service Staff Development
72250 599 Other Charges

In-Service/Staff Development includes all costs related to in-service or staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72250 790 Other Equipment

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

72260 Adult Education Program Support

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

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

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

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 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
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This category would be used for supplies and materials for the Adult Education instructional support staff.

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service or staff development being conducted, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72260 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72290 Other Programs

Other Programs is used for activities that cannot be properly charged to any of the other categories.

Benefits (200)

72290 299	Other Fringe Benefits
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Other Charges (500)

72290 599	Other Charges
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72300 General Administration

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

72310 Board of Education

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

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

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

Benefits (200)

72310 201	Social Security
72310 204	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

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

Supplies and Materials (400)

72310 499 Other Supplies & Materials

This category would be used for supplies and materials for the board of education.

Other Charges (500)

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

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

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

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

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

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay

72310 701 Administration Equipment

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this

category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72320 Office of The Director of Schools

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

Personal Services (100)

72320 101	County Official/Administrative Officer
72320 103	Assistant(s)
72320 117	Career Ladder (includes Director's CEO supplement)
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

Activities performed by the director and assistants.

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 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

Contracted Services includes activities performed by outside organizations required to accomplish the administration functions of directing and managing the programs of the LEA. Activities related to communication (telephones and cellular service), dues and memberships, maintenance and repair of

administration equipment (including general office equipment), and postal charges for the director and support staff are included in this category.

Supplies and Materials (400)

72320 435	Office Supplies
72320 499	Other Supplies & Materials

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service or staff development, including travel. The only costs not recorded in this object code are personnel salaries and fringe benefits incurred while the director or staff attends in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72320 701	Administration Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72400 School Administration

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

72410 Office of The Principal

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

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

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

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 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

Contracted Services includes services performed by individuals, organizations, or businesses.

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

In-Service/Staff Development includes all costs related to in-service or staff development, including travel. The only type of cost that would not be recorded in this category is that of any personnel salaries and related fringe benefits for personnel attending in-service or staff development.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

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

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

72500 Business Administration

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

72510 Fiscal Services

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

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

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

Benefits (200)

72510 201	Social Security
72510 204	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 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

In-Service/Staff Development includes all costs, including travel, for staff in the business office to attend in-service, conferences, professional meetings, and training programs.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72510 701 Administration Equipment

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

72520 Human Services (Resources)/Personnel

Human Services includes activities concerned with the recruitment, hiring, and providing correct benefits to personnel of the LEA. This program includes aspects of budgeting and financial reporting to ensure all personnel are provided correct information and both the employee and employer are protected.

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

This category includes the Human Resource Director and all staff involved in the human services of the LEA.

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 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

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

Supplies and Materials (400)

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

Supplies and materials includes all business-related supplies that relate to insurance, payroll deduction forms, and other human resource supplies required to process and maintain system records as required by law.

Other Charges (500)

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

In-Service/Staff Development includes all costs, including travel, for staff in the human resource office to attend in-service, conferences, professional meetings, and training programs.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72520 701	Administration Equipment
72520 790	Other Equipment

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

Operation and Maintenance of Plant (72600)

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

72610 Operation of Plant

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

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

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

Benefits (200)

72610 201	Social Security
72610 204	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 328	Janitorial Services
72610 329	Laundry Service
72610 336	Maintenance & Repair Services - Equipment
72610 351	Rentals
72610 355	Travel (local travel-not associated with professional development)
72610 359	Disposal Fees

72610 399 Other Contracted Services

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

In-Service/Staff Development includes all costs, including travel, for operations personnel to attend in-service, conferences, and training programs.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72610 720 Plant Operation Equipment

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

72620 Maintenance of Plant

Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. For purchases that involve attachments to or improvements to buildings, please review the Object Code Categories (introductory section to expenditures), especially the description of equipment purchases and the references to *TCA*.

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

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

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 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

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

Supplies and Materials (400)

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

72620 451	Uniforms
72620 471	Software
72620 499	Other Supplies & Materials

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

Other Charges (500)

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

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

In-Service/Staff Development includes all costs, including travel, for maintenance personnel to attend in-service, conferences, and training programs.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72620 701	Administration Equipment
72620 717	Maintenance Equipment

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

72710 Transportation

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

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

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

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 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

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

Supplies and Materials (400)

72710 412	Diesel Fuel
72710 418	Equipment & Machinery Parts
72710 424	Garage Supplies
72710 425	Gasoline
72710 433	Lubricants
72710 435	Office Supplies
72710 450	Tires & Tubes
72710 451	Uniforms

72710 453	Vehicle Parts
72710 499	Other Supplies & Materials

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

Other Charges (500)

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

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

In-Service/Staff Development includes all costs, including travel, for transportation personnel to attend in-service, conferences, and training programs.

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

72710 701	Administration Equipment
72710 729	Transportation Equipment

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

72810 Central and Other

These are activities concerned with maintaining an efficient staff for the LEA. It 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

This includes the Central Director and other staff involved in the central and other programs.

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 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 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

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

Supplies and Materials (400)

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

Supplies, materials, and other costs to operate the central/other function.

Other Charges (500)

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

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

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

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

This category should reflect expenditures for the initial, additional and replacement items of equipment for personnel or technology. This would include such items as computers, desks, chairs, etc. The useful life of

items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

Operation of Non-Instructional Services (73000)

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

73100 Food Service

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

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

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

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

Personnel involved in the activities of the School Nutrition Program.

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 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

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

Supplies and Materials (400)

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

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

Other Charges (500)

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

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

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

73100 710 Food Service Equipment

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

73300 Community Services

Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in community organizations such as leadership, family resource centers, Families First, 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

Personnel involved in the activities of the community services function.

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

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

Supplies and Materials (400)

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

Supplies and Materials for the community services program.

Other Charges (500)

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

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

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

73300 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

73400 Early Childhood Education Program

The Early Childhood Education Program includes activities that address the educational, health and social service needs of preschoolers who are three and four years of age to prepare them for kindergarten. The Early Childhood Instructional Support includes teachers, assistants, and others assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for the preschools.

Expenditures for instructing students and funds that are expended to instruct 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

Personnel involved in the activities of the early childhood education services function.

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 Payments
73400 336	Maintenance & Repair Services - Equipment
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

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

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

Supplies and Materials for the early childhood education program.

Other Charges (500)

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

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

Other charges include amounts paid that cannot be properly charged to the above categories.

Capital Outlay (700)

73400 790	Other Equipment
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This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

Capital Outlay (76000)

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

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

76100 Regular Capital Outlay

Personal Services (100)

76100 189	Other Salaries and Wages
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This category should reflect salaries and wages of employees of the LEA involved in projects with construction or construction management-type companies.

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

80000 Debt Service

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

80000 Education Debt Service**Principal (82130)****Debt Service (600)**

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

Interest (82230)**Debt Service (600)**

82230 603	Interest on Bonds
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82230 604	Interest on Notes
82230 611	Interest on Capitalized Leases
82230 613	Interest on Other Loans Payable
82230 620	Interest on Debt Service Contribution to Primary Government
82230 699	Other Debt Service

82330 Other Debt Service

Debt Service (600)

82330 699	Other Debt Service
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Payments servicing the debt of the LEA, including payments of both principal and interest.

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

The primary method local school districts use to finance capital projects is general obligation bonds backed by local property tax revenue.

Notes Payable

School systems may have loans from a lender or individual with a maturity of more than 12 months which would be referred to as notes payable.

Capitalized Leases

Leases are agreements between two parties that convey the use of property for a specified period of time. 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 that does not fall into the above classifications would be entered into other loan category.

90000 Capital Projects

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

This program is only to be used for expenditures of the Educational Capital Projects Fund (177)

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

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

Capital Outlay (700)

91300 701 Administration Equipment
91300 706 Building Construction
91300 707 Building Improvements
91300 709 Data Processing Equipment
91300 710 Food Service Equipment
91300 711 Furniture & Fixtures
91300 715 Land
91300 717 Maintenance Equipment
91300 720 Plant Operation Equipment
91300 722 Regular Instruction Equipment
91300 724 Site Development
91300 725 Special Education Equipment
91300 730 Career and Technical Education Instructional Equipment
91300 735 Health Equipment
91300 790 Other Equipment
91300 799 Other Capital Outlay

99000 Other Uses

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

99100 Operating Transfers

99100 504	Indirect Cost
99100 590	Transfers Out

This represents monies transferred from one fund to another. It should be utilized for normal interfund transfers (Indirect cost payments, transfers to Debt Service Fund, transfer of supplemental type payments from one fund to another.

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