North Carolina Public Schools

UNIFORM
CHART OF ACCOUNTS

Effective

July 1, 2004

Prepared by:

Division of School Business
North Carolina Department of Public Instruction

In compliance with federal law, including the provisions of Title IX of the Education Amendments of 1972, N C Public Schools administers all state-operated educational programs, employment activities and admissions without discrimination because of race, religion, national or ethnic origin, color, age, military service, disability, or gender, except where exemption is appropriate and allowed by law.

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FY 2005 Chart of Accounts
Summary of Changes

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
General Chart Changes					
			Object 228	**Employer's Retirement Costs - Re-employed Retirees Exempt from the Salary Cap**	
ADD	07/01/04	State and Federal	5910-XXX-228	Added To All PRCs that have Object 128	Per Legislation
Local Chart					
ADD	07/01/04	Local	**PRC 329**	**Early Reading First Grant**	Per Request
ADD	07/01/04	Local	**PRC 330**	**Smaller Learning Communities**	Per Request
ADD	07/01/04	Local	**PRC 615**	**School Nurse Funding Initiative**	Per Request
CHANGE	07/01/04	Local	**PRC 306**	**Medicaid Direct Serv Reimbursement**	Open Chart of Accounts - Per Program Staff
			XXXX-306-XXX	Changed to an Open Chart	
ADD	07/01/04	Local	**PRC 706**	**Transportation Costs Not Eligible for State Reimbursement**	Per Program Staff
State Chart					
			PRC 001	**Classroom Teachers**	
DELETE	07/01/04	State	5100-001-126	Salary - Extended Contract Days	Per Program Staff
DELETE	07/01/04	State	5200-001-126	Salary - Extended Contract Days	Per Program Staff
DELETE	07/01/04	State	5500-001-126	Salary - Extended Contract Days	Per Program Staff
			PRC 003	**Non-Instructional Support**	
DELETE	07/01/04	State	5100-003-146	Salary - Tchr Asst when Substituting	Per Program Staff
DELETE	07/01/04	State	5200-003-146	Salary - Tchr Asst when Substituting	Per Program Staff
DELETE	07/01/04	State	5500-003-146	Salary - Tchr Asst when Substituting	Per Program Staff
DELETE	07/01/04	State	5810-003-146	Salary - Tchr Asst when Substituting	Per Program Staff
			PRC 009	**Non-Contributory Employee Benefits**	
ADD	07/01/04	State	5910-009-225	Matching Retirement Adjustment (Special Use Only)	Per Program Staff
			PRC 019	**Small County Supplemental Funding**	Open Chart With Restrictions
ADD	07/01/04	State	5100-019-613	Teach for America Fee	Per Legislation - Object 613 is available ONLY with Purpose 5100.
ADD	07/01/04	State	5200-019-398	Special Payments to Eckerd Camps	Per Legislation - Object 398 is available ONLY with Purpose 5200.

FY 2005 Chart of Accounts
Summary of Changes

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			PRC 024	**Disadvantaged Children**	NEW - Per Legislation
ADD	07/01/04	State	5100-024-121	Salary - Teacher	
ADD	07/01/04	State	5100-024-127	Salary - Interim Teacher - Noncertified	
ADD	07/01/04	State	5100-024-128	Salary - Retired Teacher - Not Subject to the Earnings Cap	
ADD	07/01/04	State	5100-024-142	Salary - Teacher Assistant	
ADD	07/01/04	State	5100-024-143	Salary - Tutor	
ADD	07/01/04	State	5100-024-146	Salary - Teacher Assistant When Substituting	
ADD	07/01/04	State	5100-024-180	Overtime Pay	
ADD	07/01/04	State	5100-024-181	Supplementary Pay	
ADD	07/01/04	State	5100-024-182	Substitute Pay	
ADD	07/01/04	State	5100-024-183	Bonus Pay	
ADD	07/01/04	State	5100-024-184	Full-Time Substitute	
ADD	07/01/04	State	5100-024-193	Mentor Pay	
ADD	07/01/04	State	5100-024-311	Contracted Services	
ADD	07/01/04	State	5100-024-411	Instructional Supplies	
ADD	07/01/04	State	5100-024-418	Computer Software and Supplies	
ADD	07/01/04	State	5100-024-422	Textbooks - Other	
ADD	07/01/04	State	5100-024-431	Library Books	
ADD	07/01/04	State	5100-024-432	Periodicals	
ADD	07/01/04	State	5100-024-433	Audiovisual Supplies and Materials	
ADD	07/01/04	State	5100-024-435	On-line Materials/Subscriptions	
ADD	07/01/04	State	5100-024-461	Lease/Purchase - Non-Capitalized Equipment	
ADD	07/01/04	State	5100-024-462	Lease/Purchase - Non-Capitalized Computer Hardware	
ADD	07/01/04	State	5100-024-541	Purchase of Equipment	
ADD	07/01/04	State	5100-024-542	Purchase of Computer Hardware	
ADD	07/01/04	State	5200-024-121	Salary - Teacher - Exceptional Child	
ADD	07/01/04	State	5200-024-123	Salary - Teacher - Homebound Exceptional Child	
ADD	07/01/04	State	5200-024-127	Salary - Interim Teacher - Noncertified	
ADD	07/01/04	State	5200-024-128	Salary - Retired Teacher - Not Subject to the Earnings Cap	
ADD	07/01/04	State	5200-024-142	Salary - Teacher Assistant	
ADD	07/01/04	State	5200-024-143	Salary - Tutor	
ADD	07/01/04	State	5200-024-146	Salary - Teacher Assistant When Substituting	
ADD	07/01/04	State	5200-024-180	Overtime Pay	
ADD	07/01/04	State	5200-024-181	Supplementary Pay	
ADD	07/01/04	State	5200-024-182	Substitute Pay	
ADD	07/01/04	State	5200-024-183	Bonus Pay	
ADD	07/01/04	State	5200-024-184	Full-Time Substitute	
ADD	07/01/04	State	5200-024-193	Mentor Pay	
ADD	07/01/04	State	5200-024-311	Contracted Services	
ADD	07/01/04	State	5200-024-411	Instructional Supplies	
ADD	07/01/04	State	5200-024-418	Computer Software and Supplies	
ADD	07/01/04	State	5200-024-422	Textbooks - Other	
ADD	07/01/04	State	5200-024-431	Library Books	
ADD	07/01/04	State	5200-024-432	Periodicals	
ADD	07/01/04	State	5200-024-433	Audiovisual Supplies and Materials	
ADD	07/01/04	State	5200-024-435	On-line Materials/Subscriptions	

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ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
ADD	07/01/04	State	5200-024-461	Lease/Purchase - Non-Capitalized Equipment	
ADD	07/01/04	State	5200-024-462	Lease/Purchase - Non-Capitalized Computer Hardware	
ADD	07/01/04	State	5200-024-541	Purchase of Equipment	
ADD	07/01/04	State	5200-024-542	Purchase of Computer Hardware	
ADD	07/01/04	State	5500-024-121	Salary - Teacher - Remediation	
ADD	07/01/04	State	5500-024-123	Salary - Teacher - Homebound Remediation	
ADD	07/01/04	State	5500-024-127	Salary - Interim Teacher - Noncertified	
ADD	07/01/04	State	5500-024-128	Salary - Retired Teacher - Not Subject to the Earnings Cap	
ADD	07/01/04	State	5500-024-142	Salary - Teacher Assistant	
ADD	07/01/04	State	5500-024-143	Salary - Tutor	
ADD	07/01/04	State	5500-024-146	Salary - Teacher Assistant When Substituting	
ADD	07/01/04	State	5500-024-180	Overtime Pay	
ADD	07/01/04	State	5500-024-181	Supplementary Pay	
ADD	07/01/04	State	5500-024-182	Substitute Pay	
ADD	07/01/04	State	5500-024-183	Bonus Pay	
ADD	07/01/04	State	5500-024-184	Full-Time Substitute	
ADD	07/01/04	State	5500-024-193	Mentor Pay	
ADD	07/01/04	State	5500-024-311	Contracted Services	
ADD	07/01/04	State	5500-024-411	Instructional Supplies	
ADD	07/01/04	State	5500-024-418	Computer Software and Supplies	
ADD	07/01/04	State	5500-024-422	Textbooks - Other	
ADD	07/01/04	State	5500-024-431	Library Books	
ADD	07/01/04	State	5500-024-432	Periodicals	
ADD	07/01/04	State	5500-024-433	Audiovisual Supplies and Materials	
ADD	07/01/04	State	5500-024-435	On-line Materials/Subscriptions	
ADD	07/01/04	State	5500-024-461	Lease/Purchase - Non-Capitalized Equipment	
ADD	07/01/04	State	5500-024-462	Lease/Purchase - Non-Capitalized Computer Hardware	
ADD	07/01/04	State	5500-024-541	Purchase of Equipment	
ADD	07/01/04	State	5500-024-542	Purchase of Computer Hardware	
ADD	07/01/04	State	5810-024-121	Salary - Library/Media Specialist	
ADD	07/01/04	State	5810-024-142	Salary - Teacher Assistant	
ADD	07/01/04	State	5810-024-146	Salary - Teacher Assistant When Substituting	
ADD	07/01/04	State	5810-024-180	Overtime Pay	
ADD	07/01/04	State	5810-024-181	Supplementary Pay	
ADD	07/01/04	State	5810-024-182	Substitute Pay	
ADD	07/01/04	State	5810-024-183	Bonus Pay	
ADD	07/01/04	State	5810-024-193	Mentor Pay	
ADD	07/01/04	State	5810-024-311	Contracted Services	
ADD	07/01/04	State	5820-024-139	Salary - Attendance Counselor/Social Work Services	
ADD	07/01/04	State	5820-024-142	Salary - Assistant	
ADD	07/01/04	State	5820-024-180	Overtime Pay	
ADD	07/01/04	State	5820-024-181	Supplementary Pay	
ADD	07/01/04	State	5820-024-183	Bonus Pay	
ADD	07/01/04	State	5820-024-193	Mentor Pay	
ADD	07/01/04	State	5820-024-311	Contracted Services	

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ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
ADD	07/01/04	State	5820-024-418	Computer Software and Supplies	
ADD	07/01/04	State	5830-024-121	Salary - Guidance Services	
ADD	07/01/04	State	5830-024-142	Salary - Assistant	
ADD	07/01/04	State	5830-024-180	Overtime Pay	
ADD	07/01/04	State	5830-024-181	Supplementary Pay	
ADD	07/01/04	State	5830-024-183	Bonus Pay	
ADD	07/01/04	State	5830-024-193	Mentor Pay	
ADD	07/01/04	State	5830-024-311	Contracted Services	
ADD	07/01/04	State	5840-024-139	Salary - Health Services-Certified Nurse	
ADD	07/01/04	State	5840-024-142	Salary - Assistant	
ADD	07/01/04	State	5840-024-148	Salary - Non-Certified Nurse	
ADD	07/01/04	State	5840-024-180	Overtime Pay	
ADD	07/01/04	State	5840-024-181	Supplementary Pay	
ADD	07/01/04	State	5840-024-183	Bonus Pay	
ADD	07/01/04	State	5840-024-193	Mentor Pay	
ADD	07/01/04	State	5840-024-311	Contracted Services	
ADD	07/01/04	State	5850-024-139	Salary - Psychological Services	
ADD	07/01/04	State	5850-024-142	Salary - Assistant	
ADD	07/01/04	State	5850-024-180	Overtime Pay	
ADD	07/01/04	State	5850-024-181	Supplementary Pay	
ADD	07/01/04	State	5850-024-183	Bonus Pay	
ADD	07/01/04	State	5850-024-193	Mentor Pay	
ADD	07/01/04	State	5850-024-311	Contracted Services	
ADD	07/01/04	State	5890-024-139	Salary - Other Pupil Support Services	
ADD	07/01/04	State	5890-024-142	Salary - Assistant	
ADD	07/01/04	State	5890-024-180	Overtime Pay	
ADD	07/01/04	State	5890-024-181	Supplementary Pay	
ADD	07/01/04	State	5890-024-182	Substitute Pay	
ADD	07/01/04	State	5890-024-183	Bonus Pay	
ADD	07/01/04	State	5890-024-193	Mentor Pay	
ADD	07/01/04	State	5890-024-311	Contracted Services	
ADD	07/01/04	State	5890-024-399	Student Incentives	
ADD	07/01/04	State	5910-024-211	Employer's Social Security Cost	
ADD	07/01/04	State	5910-024-221	Employer's Retirement Cost	
ADD	07/01/04	State	5910-024-228	Matching Retirement-Ret Tchr-Exempt from Earnings Cap	
ADD	07/01/04	State	5910-024-231	Employer's Hospitalization Insurance Cost	
ADD	07/01/04	State	5920-024-372	Employee Education Reimbursement	
ADD	07/01/04	State	5930-024-146	Salary - Teacher Assistant When Substituting	
ADD	07/01/04	State	5930-024-182	Substitute Pay (Workshops)	
ADD	07/01/04	State	5930-024-184	Full-Time Substitute	
ADD	07/01/04	State	5930-024-186	Salary - Workshop Participant	
ADD	07/01/04	State	5930-024-199	Salary - Workshop Instructor	
ADD	07/01/04	State	5930-024-311	Contracted Services	
ADD	07/01/04	State	5930-024-312	Workshop Expenses	
ADD	07/01/04	State	5990-024-351	Publicity/Advertising/Recruitment	
ADD	07/01/04	State	5990-024-696	Sales and Use Tax Expense	
ADD	07/01/04	State	6190-024-159	Salary - EC Data Manager	
ADD	07/01/04	State	6210-024-113	Salary - Lateral Entry Coordinator	
ADD	07/01/04	State	6210-024-129	Salary - Full Time Mentor	
ADD	07/01/04	State	6410-024-181	Supplemental Pay	
ADD	07/01/04	State	6410-024-183	Bonus Pay	

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Summary of Changes

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
ADD	07/01/04	State	6550-024-171	Salary - Driver	
ADD	07/01/04	State	6550-024-172	Substitute Driver	
ADD	07/01/04	State	6550-024-180	Overtime Pay	
ADD	07/01/04	State	6550-024-199	Salary - Transportation Safety Assistant	
ADD	07/01/04	State	6550-024-331	Contracted Transportation	
ADD	07/01/04	State	6550-024-412	Supplies and Materials	
ADD	07/01/04	State	6550-024-417	Gas/Diesel Fuel	
ADD	07/01/04	State	6670-024-139	Salary - Certified Tech Support Serv Technician	
ADD	07/01/04	State	6670-024-148	Salary - Noncert Tech Support Serv Technician	
ADD	07/01/04	State	6670-024-180	Overtime Pay	
ADD	07/01/04	State	6670-024-183	Bonus Pay	
ADD	07/01/04	State	6670-024-311	Contracted Technology Support Serv Technician	
ADD	07/01/04	State	6910-024-211	Employer's Social Security Cost	
ADD	07/01/04	State	6910-024-221	Employer's Retirement Cost	
ADD	07/01/04	State	6910-024-231	Employer's Hospitalization Insurance Cost	
ADD	07/01/04	State	6930-024-186	Salary - Workshop Participant	
ADD	07/01/04	State	6930-024-199	Salary - Workshop Instructor	
ADD	07/01/04	State	6930-024-312	Workshop Expenses	
ADD	07/01/04	State	6990-024-351	Publicity/Advertising	
ADD	07/01/04	State	6990-024-399	Staff Appreciation Expenses	
ADD	07/01/04	State	6990-024-611	Fees - Licensure Reimbursement	
ADD	07/01/04	State	6990-024-696	Sales and Use Tax Expense	
			PRC 031	**Low-Wealth Counties Supplemental Funding**	
ADD	07/01/04	State	5100-031-613	Teach for America Fee	Per Legislation
ADD	07/01/04	State	5200-031-398	Special Payments to Eckerd Camps	Per Legislation
DELETE	07/01/04	State	5810-031-127	Salary - Interim Teacher-Noncertified	Invalid Code Combination
			PRC 032	**Children With Special Needs**	
ADD	07/01/04	State	5200-032-398	Special Payments to Eckerd Camps	Per Legislation
			PRC 036	**Charter Schools**	
DELETE	07/01/04	State	5810-036-127	Salary - Interim Teacher-Noncertified	Invalid Code Combination
			PRC 055	**Learn & Earn (ECHS)**	NEW - Per Legislation
ADD	07/01/04	State	5100-055-311	Contracted Services	
ADD	07/01/04	State	5100-055-327	Rentals/Leases	
ADD	07/01/04	State	5100-055-342	Postage	
ADD	07/01/04	State	5100-055-361	Printing and Binding Fees	
ADD	07/01/04	State	5100-055-362	Reproduction Costs	
ADD	07/01/04	State	5100-055-391	Field Trips	
ADD	07/01/04	State	5100-055-399	Other Purchased Services	
ADD	07/01/04	State	5100-055-411	Instructional Supplies and Materials	
ADD	07/01/04	State	5100-055-418	Computer Software and Supplies	
ADD	07/01/04	State	5100-055-422	Textbooks - Other	
ADD	07/01/04	State	5100-055-431	Library Books (Reference)	
ADD	07/01/04	State	5100-055-432	Periodicals	
ADD	07/01/04	State	5100-055-433	Audiovisual Supplies and Materials	
ADD	07/01/04	State	5100-055-435	On-line Materials/Subscriptions	

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Summary of Changes

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
ADD	07/01/04	State	5100-055-461	Lease/Purchase-Non-Capitalized Equip	
ADD	07/01/04	State	5100-055-462	Lease/Purch-Non-Cap Computer Hdwr	
ADD	07/01/04	State	5100-055-541	Purchase of Equipment	
ADD	07/01/04	State	5100-055-542	Purchase of Computer Hardware	
ADD	07/01/04	State	5830-055-121	Salary - Guidance Services	
ADD	07/01/04	State	5830-055-148	Salary - Guidance Assistant	
ADD	07/01/04	State	5830-055-332	Travel	
ADD	07/01/04	State	5870-055-121	Salary - Counselor/Workforce Development Coordinator	
ADD	07/01/04	State	5870-055-332	Travel	
ADD	07/01/04	State	5870-055-341	Telephone	
ADD	07/01/04	State	5870-055-342	Postage	
ADD	07/01/04	State	5870-055-351	Advertising Fees	
ADD	07/01/04	State	5870-055-361	Printing and Binding Fees	
ADD	07/01/04	State	5870-055-412	Supplies and Materials	
ADD	07/01/04	State	5890-055-629	Other Insurance Judgments	
ADD	07/01/04	State	5910-055-211	Employer's Social Security Cost	
ADD	07/01/04	State	5910-055-221	Employer's Retirement Cost	
ADD	07/01/04	State	5910-055-231	Employer's Hospitalization Insurance Cost	
ADD	07/01/04	State	5930-055-311	Contracted Services	
ADD	07/01/04	State	5930-055-312	Workshop Expenses	
ADD	07/01/04	State	5990-055-696	Sales and Use Tax Expense	
ADD	07/01/04	State	6210-055-113	Salary - Program Coordinator/Director	
ADD	07/01/04	State	6210-055-332	Travel	
ADD	07/01/04	State	6210-055-341	Telephone	
ADD	07/01/04	State	6210-055-342	Postage	
ADD	07/01/04	State	6210-055-351	Advertising Fees	
ADD	07/01/04	State	6210-055-361	Printing and Binding Fees	
ADD	07/01/04	State	6210-055-412	Supplies and Materials	
ADD	07/01/04	State	6330-055-341	Telephone	
ADD	07/01/04	State	6590-055-177	Salary - Work Study Student	
ADD	07/01/04	State	6910-055-211	Employer's Social Security Cost	
ADD	07/01/04	State	6910-055-221	Employer's Retirement Cost	
ADD	07/01/04	State	6910-055-231	Employer's Hospitalization Insurance Cost	
ADD	07/01/04	State	6930-055-312	Workshop Expenses	
ADD	07/01/04	State	6990-055-696	Sales and Use Tax Expense	
			PRC 066	**Assistant Principal Intern**	
ADD	07/01/04	State	6410-066-119	Salary - Assistant Principal Intern - Principal Fellows	Per Program Staff
CHANGE	07/01/04	State	6390-066-119	Salary - Assistant Principal Intern - Full Time MSA Student	Per Program Staff
			PRC 068	**Alternative Programs & Schools**	
ADD	07/01/04	State	5200-069-398	Special Payments to Eckerd Camps	Per Legislation
DELETE	07/01/04	State	5810-068-127	Salary - Interim Teacher-Noncertified	Invalid Code Combination
			PRC 069	**At-Risk Student Services**	
DELETE	07/01/04	State	5810-069-127	Salary - Interim Teacher-Noncertified	Invalid Code Combination

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			PRC 072	**Improving Student Accountability**	
DELETE	07/01/04	State	5810-072-127	Salary - Interim Teacher-Noncertified	Invalid Code Combination
			PRC 093	**High Priority Schools**	
ADD	07/01/04	State	5100-093-128	Salary - Retired Teacher Exempt from Earnings Cap	Per Program Staff
ADD	07/01/04	State	5200-093-128	Salary - Retired Teacher Exempt from Earnings Cap	Per Program Staff
			PRC 094	**Recruitment Retention Bonuses**	
DELETE	07/01/04	State	XXXX-094-XXX	Delete All Codes in PRC 094	Per Legislation - Not Funded in FY 2005 Budget
Federal Chart					
DELETE	07/01/04	Federal	**PRC 047**	**Charter School Low-Performing**	Ended December 2002
DELETE	07/01/04	Federal	**PRC 067**	**DD Eisenhower Prof Dev Prog**	Ended December 2003
DELETE	07/01/04	Federal	**PRC 085**	**Title VI - Class Size Reduction**	Ended December 2003
DELETE	07/01/04	Federal	**PRC 087**	**Title I accountability**	Ended December 2003
DELETE	07/01/04	Federal	**PRC 088**	**Local Reading Improvement**	Ended June 2003
DELETE	07/01/04	Federal	**PRC 089**	**Tutorial Assistance**	Ended June 2003
DELETE	07/01/04	Federal	**PRC 100**	**School Renovation**	Ended September 2003
DELETE	07/01/04	Federal	**PRC 101**	**School Renovation - IDEA**	Ended September 2003
DELETE	07/01/04	Federal	**PRC 102**	**School Renovation - Technology**	Ended September 2003
			PRC 050	**IASA Title I - LEA Basic Program**	
DELETE	07/01/04	Federal	5200-050-529	Misc Contracts (Mobile Units)	Per Program Staff
DELETE	07/01/04	Federal	5890-050-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	5890-050-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	5890-050-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	5890-050-417	Gas	Per Program Staff
DELETE	07/01/04	Federal	5890-050-622	Vehicle Liability Insurance	Per Program Staff
DELETE	07/01/04	Federal	6320-050-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	6320-050-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	6320-050-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	6320-050-417	Gas	Per Program Staff
DELETE	07/01/04	Federal	6330-050-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	6330-050-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	6330-050-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	6330-050-417	Gas	Per Program Staff
DELETE	07/01/04	Federal	6540-050-321	Public Utilities - Electric Services	Per Program Staff
DELETE	07/01/04	Federal	6540-050-322	Public Utilities - Natural Gas	Per Program Staff
DELETE	07/01/04	Federal	6550-050-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	6550-050-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	6550-050-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	6550-050-417	Gas	Per Program Staff
CHANGE	07/01/04	Federal	5200-050-199	Salary - Other Assignments (Extended Employment)	Per Program Staff
CHANGE	07/01/04	Federal	5200-050-422	Textbooks - Other (Schoolwide Only)	Per Program Staff
CHANGE	07/01/04	Federal	6210-050-139	Salary - Lead Teacher (Schoolwide or District)	Per Program Staff

FY 2005 Chart of Accounts
Summary of Changes

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			PRC 059	**Title V-Innovative Education Prog**	
ADD	07/01/04	Federal	5890-059-412	Parent Involvmnt Supplies & Materials	Per Program Staff
			PRC 091	**Small Rural Sch Achievement Prog**	
DELETE	07/01/04	Federal	5810-091-139	Salary - Educ Media Services	Invalid Code Combination
ADD	07/01/04	Federal	5810-091-121	Salary - Educ Media Services	Correct Code
			PRC 103	**Title II - Improving Teacher Quality**	
DELETE	07/01/04	Federal	5100-103-412	Supplies and Materials	Per Program Staff
DELETE	07/01/04	Federal	5200-103-412	Supplies and Materials	Per Program Staff
ADD	07/01/04	Federal	5100-103-372	Employee Education Reimbursement	Per Program Staff
ADD	07/01/04	Federal	5200-103-372	Employee Education Reimbursement	Per Program Staff
			PRC 104	**Title III - Language Acquisition Grant**	
ADD	07/01/04	Federal	5200-104-125	New Teacher Orientation	Per Program Staff
CHANGE	07/01/04	Federal	5200-104-129	Salary - Visiting International Faculty	Per Program Staff
CHANGE	07/01/04	Federal	5500-104-129	Salary - Visiting International Faculty	Per Program Staff
			PRC 105	**ESEA Title I - School Improvement**	
DELETE	07/01/04	Federal	6620-105-139	Salary - Planning, Research, Dev, & Evaluation Services	Per Program Staff
CHANGE	07/01/04	Federal	5200-105-199	Salary - Other Assignment (Extended Employment)	Per Program Staff
			PRC 106	**Reading First Grant**	
DELETE	07/01/04	Federal	6330-106-139	Salary - Other Professional Assignment	Per Program Staff
DELETE	07/01/04	Federal	6630-106-139	Salary - Central Office Coordinator	Per Program Staff
DELETE	07/01/04	Federal	6630-106-183	Compensation Bonus	Per Program Staff
DELETE	07/01/04	Federal	6630-106-311	Contracted Services	Per Program Staff
DELETE	07/01/04	Federal	6630-106-332	Travel	Per Program Staff
DELETE	07/01/04	Federal	6630-106-412	Supplies & Materials	Per Program Staff
ADD	07/01/04	Federal	5100-106-143	Tutor	Per Program Staff
ADD	07/01/04	Federal	5100-106-342	Postage	
ADD	07/01/04	Federal	5100-106-412	Supplies & Materials	Per Program Staff
ADD	07/01/04	Federal	5100-106-541	Purchase of Equipment	Per Program Staff
ADD	07/01/04	Federal	6210-106-193	Mentor Pay	Per Program Staff
ADD	07/01/04	Federal	6210-106-411	Instructional Supplies	Per Program Staff
ADD	07/01/04	Federal	6210-106-541	Purchase of Equipment	Per Program Staff
ADD	07/01/04	Federal	6330-106-113	Salary - LEA Coordinator (3.5% Admin Limit)	Per Program Staff
ADD	07/01/04	Federal	6330-106-412	Supplies & Materials	Per Program Staff
ADD	07/01/04	Federal	6920-106-181	Supplemental Pay	Per Program Staff
ADD	07/01/04	Federal	6920-106-187	Local Salary Differential	Per Program Staff
			PRC 107	**Educational Technology - Formula**	
DELETE	07/01/04	Federal	5810-107-139	Salary - Educational Media Services	Invalid Code Combination
ADD	07/01/04	Federal	5810-107-121	Salary - Educational Media Services	Correct Code
			PRC 108	**Educational Technology - Competitive**	
DELETE	07/01/04	Federal	5810-108-139	Salary - Educational Media Services	Invalid Code Combination
ADD	07/01/04	Federal	5810-108-121	Salary - Educational Media Services	Correct Code
ADD	07/01/04	Federal	5890-108-183	Bonus Pay	Per Program Staff

FY 2005 Chart of Accounts
Summary of Changes

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			PRC 109	**Rural & Low-Income Schools**	
CHANGE	07/01/04	Federal	5200-109-199	Salary - Other Assignments (Extended Employment)	Per Program Staff
DELETE	07/01/04	Federal	5890-109-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	5890-109-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	5890-109-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	5890-109-417	Gas	Per Program Staff
DELETE	07/01/04	Federal	6320-109-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	6320-109-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	6320-109-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	6320-109-417	Gas	Per Program Staff
DELETE	07/01/04	Federal	6330-109-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	6330-109-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	6330-109-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	6330-109-417	Gas	Per Program Staff
DELETE	07/01/04	Federal	6540-109-321	Public Utilities - Electric Service	Per Program Staff
DELETE	07/01/04	Federal	6540-109-322	Public Utilities - Natural Gas	Per Program Staff
DELETE	07/01/04	Federal	6550-109-414	Oil	Per Program Staff
DELETE	07/01/04	Federal	6550-109-415	Tires and Tubes	Per Program Staff
DELETE	07/01/04	Federal	6550-109-416	Repair Parts, Materials, & Labor	Per Program Staff
DELETE	07/01/04	Federal	6550-109-417	Gas	Per Program Staff
			PRC 111	**Title III - Language Acquisition**	
ADD	07/01/04	Federal	5200-111-125	New Teacher Orientation	Per Program Staff
CHANGE	07/01/04	Federal	5200-111-129	Salary - Visiting International Faculty	Per Program Staff
CHANGE	07/01/04	Federal	5500-111-129	Salary - Visiting International Faculty	Per Program Staff

TABLE OF CONTENTS

I. CHART OF ACCOUNTS STRUCTURE

A. Overview 01
B. Fund Codes 02
C. Asset Codes 04
D. Liabilities, Reserves and Fund Equity Codes 07
E. Revenue Codes 11
F. Purpose Codes 20
G. Program Report Codes (PRC) 30
   1. State and Federal PRCs (Defined by NCDPI) 30
   2. Local PRCs – *Mandatory Use after FY 2002-03* (Defined by NCASBO Chart of Accounts Committee) 32
H. Object Codes 35

II. ALLOWABLE ACCOUNT CODES BY FUND AND PROGRAM

State Public School Fund

001 Classroom Teacher 01
002 Central Office Administration 02
003 Non-Instructional Support Personnel 03
004 Instructional Support – Non-certified 05
005 School Building Administration 06
006 Waivers for Unavailable Categories (open chart with restrictions) 07
007 Instructional Support – Certified 08
008 Dollar Allotments for K-3 Teachers 09
009 Non-Contributory Employee Benefits. 10
010 Dollars for Certified Personnel (open chart with restrictions) 11
011 NBPTS Educational Leave. 12
012 Driver Training 13
013 Vocational Education – State Months of Employment 15
014 Vocational Education – Program Support 16
015 School Technology Fund 20
019 Small County Supplemental Funding (open chart with restrictions) 23
020 Foreign Exchange - Program Enhancement 24
021 Military Differential Pay 26
022 Mentors (Full-Time) (Special Allotment) 28
024 Disadvantaged Student Supplemental Funding 29
027 Teacher Assistants. 33
028 Staff Development 34
029 Behavioral Support 35
031 Low-Wealth Counties Supplemental Funding. 37
032 Children With Special Needs 41
033 ABC Incentive Funding (open chart with restrictions) 45
034 Academically/Intellectually Gifted. 46
036 Charter Schools 48
037 ABC Intervention/Assistance Team Funding 57
045 Compensation Bonus 58
054 Limited English Proficiency (LEP) 60
055 Learn & Earn (ECHS) 63

056 Transportation of Pupils 65
061 Classroom Materials/Instructional Supplies and Equipment 66
063 Children with Special Needs-Spec Funds (Dev Day & Com Res) 68
066 Assistant Principal Intern 70
068 Alternative Programs and Schools 71
069 At-Risk Student Service 75
072 Improving Student Accountability Standards 80
083 At Risk Student Services - Closing the Gap 84
092 Continually Low Performing 85
093 High Priority Schools 87

III. ALLOWABLE ACCOUNT CODES BY FUND AND PROGRAM

Federal Grant Fund

017 Vocational Education – Program Improvement 01
023 Vocational Education – Federal Tech Prep 06
026 Education for Homeless Children and Youth 10
040 Title I Low Performing Schools (CSRD) 13
041 FIE Low Performing Schools (CSRD) 16
044 IDEA VI-B Capacity Building and Improvement 19
046 Federal Charter School Competitive Grant (open chart) 21
048 Safe and Drug-Free Schools **– Transferability In & Out** 23
049 IDEA Pre-School Handicapped Grant 28
050 IASA Title I – LEA Basic Program **– Transferability In Only** 34
051 IASA Title I – Migrant Regular. 40
057 Abstinence Education 47
058 Competitive Safe and Drug-Free Schools 50
059 ESEA Title VI Formula Grant **– Transferability In & Out** 56
060 IDEA VI-B Handicapped 62
064 Learn and Serve America 68
065 IASA Title I – Even Start 72
084 High Student Achievement 79
086 Charter School Continuing Federal Aid (Open Chart) 80
091 Rural Education Achievement Program (REAP) 81
103 Title II – Improving Teacher Quality **– Transferability In & Out** 92
104 Title III – Language Acquisition 95
105 ESEA Title I – School Improvement 98
106 Reading First Grant 102
107 Educational Technology – Formula **– Transferability In & Out** 104
108 Education Technology – Competitive 110
109 Rural and Low-Income School 116
110 Title IV – 21St Century Community Learning Center 123
111 Title III – Language Acquisition – Significant Increase 131
112 Title II-B – Math & Science Partnerships 134

TABLE OF CONTENTS

IV. ALLOWABLE ACCOUNT CODES BY FUND AND PROGRAM

Child Nutrition

035 Child Nutrition 1

V. ALLOWABLE ACCOUNT CODES BY FUND AND PROGRAM

Local

120 LEA Financed Purchase of School Buses 1
130 State Textbook Account Activity (Local Use) 2
305 Medicaid Administrative Outreach Program 3
306 Medicaid Direct Services Reimbursement Program 4
706 Transportation Costs (Not Eligible for State Reimbursement) 5

CHART OF ACCOUNTS STRUCTURE

A. Uniform Chart of Accounts Overview

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. This manual contains the minimum requirements for your account code structure, which consists of four dimensions. The dimensions are: 1) fund, 2) function, 3) program report code, and 4) object.

The first dimension is the fund code. It consists of one numeric digit. The fund is an independent fiscal accounting entity with a self-balancing set of accounts. (Example: State Public School Fund is fund 1).

The second dimension is the function code. It consists of four numeric digits and describes the purpose for which the activity exists or the type of balance sheet account. There are four types of function codes: 1) Asset Codes (Example: 1100 Accounts Receivable - State); 2) Liabilities, Reserves and Fund Balance Codes (Example: 2010 Accounts Payable); 3) Revenue Codes (Example: 3211 Textbooks); 4) Purpose Codes (Example: 5100 Regular Instructional Programs).

The third dimension is the program report code. It consists of three numeric digits. The program describes a plan of activity or a funding for a particular activity. (Example: Non-Instructional Support is code 003).

The fourth dimension is the object code. It consists of three numeric digits. The object is the service or commodity obtained as the result of a specific expenditure. (Example: Teacher's Salary is code 121; Instructional Supplies is code 411).

The manual is divided into five sections. The first section details the coding structure for each dimension and provides definitions of each. The remaining sections detail the current year allowable accounting codes for each program funded from state or federal funds. Codes not listed in this section for a particular program are not allowable for use.

If you have any questions concerning the use of the Uniform Chart of Accounts, contact the Information Analysis and Support Section in the Division of School Business.

B. Fund Codes

A fund is an independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by a local school administrative unit; however, other funds may be added as required. The Fund Codes are as follows:

1- State Public School Fund - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction.

2- Local Current Expense Fund - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures, county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations, and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).

3- Federal Grant Fund - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.

4- The Capital Outlay Fund - Appropriations for:

a) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;

b) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;

c) The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;

d) The acquisition of school buses as additions to the fleet;

e) The acquisition of activity buses and other motor vehicles;

f) Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format. The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating

an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

5- Multiple Enterprise Fund - Revenues and expenditures for multiple enterprise accounts, as needed by the local school administrative units, to include PRC 035, Child Nutrition operations. Other enterprise accounts may optionally be included in Fund 5, such as Before and After School Care, PRC 701. Each enterprise account must have proper accounting structure and process, including all appropriate general ledger accounts as well as cash.

6- Trust and Agency Funds - Revenues and expenditures for trust and agency funds as needed by the local school administrative unit to account for trust and agency arrangements such as endowments, funds of individuals held by the school finance officer, and special funds of individual schools.

7- Reserved for LEA or Charter School local use.

8- Reserved for future state use.

9- General Fixed Assets Account Group - A self-balancing group of accounts used to provide a record of fixed assets owned by the local school administrative unit except those accounted for in the Child Nutrition Fund.

C. Asset Codes

Asset codes include account codes both for assets (current and fixed) and for other debits. Assets are property (tangible and intangible) owned by the local school administrative unit. Other debits are debit balances, which will be charged to expenditures in a future period, even though they do not always have a realizable value at the balance sheet date.

1010 Cash on Deposit - Banks
Cash deposited on demand in official depositories. Use sub-account codes to identify specific bank accounts.

1020 Cash on Deposit - Central Depository
Consolidation of local school administrative unit cash deposited on demand in official depository. Must exactly equal amount shown in Central Depository as Due to Other Funds - Equity in Central Depository (Liability Code 2120).

1050 Allocation with State Treasurer
Funds allocated to the local school administrative unit by the State Board of Education and deposited with the State Treasurer. May be drawn on by state vouchers for payment of expenditures for state and federal funds.

1060 Petty Cash
A sum of money used for making change or payment of expenses too small to justify payment by check.

1080 Temporary Investments
Savings deposits, certificates of deposit, investments in shares of savings and loan associations and other securities permitted by G.S. 115C-443 for temporary investment of idle cash. Use sub-account codes to identify different forms of investment where appropriate.

1090 Temporary Investments-Interest Accrued to Date of Purchase Paid to Seller
Accrued interest paid to sellers of bonds and notes purchased by the unit for temporary investments.

1100 Accounts Receivable - State
Amounts due from the State of North Carolina.

1110 Accounts Receivable - Supplemental Taxes
Uncollected portion of supplemental tax levies including real property, personal property, and property of public service companies allocated by the state.

1120 Accounts Receivable - Local Governmental Units
Amounts due from local governmental units.

1140 Accounts Receivable - Federal
Amounts due directly from the federal government.

1160 Accounts Receivable - Miscellaneous
Amounts due from private citizens and business firms for special services, purchases of school owned materials, damages to school property, etc.

1300 Due from Other Funds
Receivables from other funds within the same local school administrative unit for goods sold or services rendered. (Should be paid before the end of the fiscal year.) Use sub-account code to identify specific funds.

1410 Inventories of Supplies and Materials - Operating
Cost value of all inventories other than inventories of instructional supplies.

1420 Inventories of Supplies and Materials - Instructional
Cost value of all inventories of supplies used directly in educational programs.

1431 Inventories of Food
Cost value of Child Nutrition food.

1432 Inventories of Food USDA Commodities
Cost value of USDA commodities.

1433 Inventories of Supplies
Cost value of Child Nutrition supplies.

1610 Deposits
Amount of security deposits made by school unit.

1690 Miscellaneous Assets
Include assets not classified elsewhere. Prepaid assets should be included if such reports are kept by the school unit.

1710 Fixed Assets - Land
Include cost of land purchased, legal fees involved, and any expenses for grading, filling, or other work necessary to put land in condition for intended use.

1720 Fixed Assets - Buildings
Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of building.

1730 Fixed Assets - Improvements Other than Buildings
Acquisition value of permanent improvements, other than buildings, which add value to land. Such things are retaining walls, storm sewers, tunnels, and bridges.

1740 Fixed Assets - Equipment
Machinery, equipment, furniture, and fixtures of such a permanent nature not to be considered expendable. This includes heavy equipment, audiovisual equipment, office machines and furniture, motorized equipment other than cars, trucks, and buses. (Purchase price if possible, appraised value if not).

1750 Fixed Assets - Motor Vehicles
Acquisition cost of all self-propelled vehicles intended for the transportation of passengers or cargo. Include cars, trucks, and buses.

1760 Fixed Assets - Construction in Process
Cost to date of construction of fixed assets not yet completed.

1770 Fixed Assets - Accumulated Depreciation
Accumulated amounts for depreciation of buildings and building improvements.

1810 Amount to be Provided for Retirement of Long-Term Debt
The amount necessary to fund the cost of long-term debt except for long-term debt of the Child Nutrition Fund. Includes the amount to be provided from taxes or other revenue to retire long-term debt.

D. Liabilities, Reserves, and Fund Equity Codes

Liabilities are debts and other obligations of the local school administrative unit, which must be paid in future periods. Reserves are credit balances which record the segregation of assets for some future use and which are, therefore, not available for further appropriation or expenditure. Fund balance represents the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year.

2010 Accounts Payable
Liabilities on open account due to private individuals or business firms for goods and/or services received.

2060 Contracts Payable
Unpaid balances due on contracts with suppliers of goods and/or services.

2090 Due to Other Governmental Units
Payable to other governmental units for goods bought or services received. Use sub-account codes to identify specific governmental units, when appropriate.

2110 Due to Other Funds
Payable to other funds within the same school unit for goods bought or services received. (Should be paid before end of fiscal year.) Use sub-account code to identify specific funds.

2120 Due to Other Funds - Equity in Central Depository
Equity of various funds in Central Depository. Identify each fund by use of its fund code as a sub-account code in this account. Must exactly equal amount shown in other fund as Cash on Deposit - Central Depository (Asset Code 1020).

2160 Salaries and Wages Payable
A liability for wages earned by employees between last payment date and date of balance sheet.

2190 Other Payables
Liabilities for other amounts due and unpaid at the present time, such as accrued vacation leave.

. **Payroll Deductions and Withholdings Payable (22XX)**

2211 Employees' F.I.C.A. Taxes Payable
A liability account used for recording and summarizing social security withheld from employees' earnings until remitted to Social Security Agency.

2212 Employer's F.I.C.A. Taxes Payable
A liability account used for recording and summarizing the employer's matching contribution for social security on employee's salaries until remitted to the Social Security Agency.

2220 Federal Withholding Taxes Payable
A liability account used for recording and summarizing federal taxes withheld from employees' earnings until remitted to the Federal Internal Revenue Service.

2230 State Withholding Taxes Payable
A liability account used for recording and summarizing state taxes withheld from employees' earnings until remitted to the State Internal Revenue Service.

. **Retirement Contributions Payable (2240)**

2241 Employees' Retirement Contributions Payable
A liability account used for recording and summarizing retirement contributions withheld from employees' earnings until remitted to the Teachers' and State Employees' Retirement System.

2242 Employer's Retirement Contributions Payable
A liability account used for recording and summarizing employer's retirement contributions on employees' earnings until remitted to the Teachers' and State Employees' Retirement System.

. **Insurance Deductions Payable (2250)**
A liability account used for recording and summarizing deductions from employees' earnings for insurance premiums until remitted.

225X Reserved for local use to separate insurance deductions

Annuity Premium Deductions Payable (2260)

A liability account used for recording and summarizing deductions from employees' earnings for annuity premiums until remitted.

226X Reserved for local use to separate annuity deductions

. **Other Deductions Payable (2270)**
The foregoing accounts, along with any similar one, represent monies, which have been deducted from employees' wages and await transmittal to the proper recipient.

. **Deferred Revenues (2400)**

2410 Deferred Revenues - General
Revenues collected before they become due. Revenues received in one fiscal period that may or may not be used in the same fiscal period.

2420 Deferred Revenues - USDA Commodity Foods
Amounts shown in this account represent the value of commodity foods that have been received from the USDA but have not yet been used. All commodity foods received are recorded in this account and charged to the appropriate revenue account as used on a monthly basis.

2421 Deferred Revenues - Prepayments
Amounts shown in this account represent the total funds collected as advance payments for meal services. All prepayments received are recorded in this account and charged to the appropriate revenue account as used.

Other Liabilities and Reserves

2510 Long-Term Liabilities
Debt with a maturity of more than one year after the date of issuance.

2820 Reserve for Accounts Receivable
A reserve that represents the amount of accounts receivable that may not yet be properly accrued as revenues.

2840 Reserve for Inventories
A reserve that represents the amount recorded as inventories in accounts 1410 and 1420, except Child Nutrition.

2930 Reserve for Depreciation
The amount of depreciation charged as an operating expense on fixed assets still owned by the local school administrative unit.

. **Investment in Fixed Assets (2940)**

2941 Investment in Fixed Assets - Local Funds
Include under this code the cost of all fixed assets purchased with local funds.

2942 Investment in Fixed Assets - Federal Funds
Include under this code the cost of all fixed assets purchased with federal funds.

2943 Investment in Fixed Assets - Child Nutrition Funds
Include under this code the cost of all fixed assets purchased with Child Nutrition funds.

Other (299X)

2990 Fund Equity
The excess value of assets of a fund over its liabilities, encumbrances, deferred revenues, and reserves. **Only that portion of the fund balance that represents the excess of cash and temporary investments over liability, deferred revenues, and encumbrances of that fund, as those figures stand at the end of the preceding fiscal year, is available for appropriations.**

2992 Reserve for Encumbrances
The amount of unliquidated obligations charged to appropriations for which a liability cannot yet be accrued.

E. Revenue Codes

Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other revenues.

NOTE: When possible, program report codes should be used with revenue codes to segregate a broad revenue category into its component parts.

. Revenues from State and Federal Sources (3000)

These revenues provide financial support to the local school administrative unit from the Department of Public Instruction.

3100 Allocations from State Public School Fund
Include revenues allocated by the Department of Public Instruction from which expenditures for current operations are made by writing a warrant on the State Treasurer.

3150 Sales and Use Tax Revenue
Include revenues received from the NC Department of Revenue for the reimbursement of sales and use tax expenditures from the previous fiscal year. (Local use)

. Other State Allocations for Current Operations (3200) and (3300)

3211 Textbooks
Include revenues received from the Department of Public Instruction for the purchase of textbooks. (Local Use)

3310 Nutrition Education Training Programs
Include revenues received from the Department of Public Instruction for Nutrition Education Training.

3320 Smart Start Programs
Include revenues received from state sources for the Smart Start programs. (Local Use)

3390 Other State Allocations
Include revenues received from state sources other than those classified above. (Local Use)

. **State Allocations Restricted to Capital Outlays (3400)**

3420 1973 Bond Issue
Include revenues received from the Department of Public Instruction from the Public School Facilities Bond of 1973. (Local Use)

3430 Critical School Facility Needs Fund
Include revenues received from the Department of Public Instruction under Article 34A of G.S.115C. (Local Use)

3440 Public School Building Capital Fund
Include revenues received from the Office of State Budget Planning and Management through the county under Article 38A of G.S.115C. (Local Use)

3450 State of North Carolina Public School Building Bonds
Include revenues received from the State of North Carolina under the Public School Building Bond Act of 1996. (Local Use)

3490 Other State Allocations Restricted to Capital Outlays
Include revenues received from state sources other than those listed above. (Local Use)

. **Revenues from Federal Sources - Unrestricted (3500)**

3510 Impact Area Grants
Include revenues from the federal government from Impact Area Grants (P.L. 874). (Local Use)

3590 Other Unrestricted Federal Grants
Include revenues received from the federal government from grants, which are unrestricted as to use and are not elsewhere classified. (Local Use)

Revenues from Federal Sources-Restricted Grants (Received through DPI) (3600)

3610 Federal Grant Funds Received Through the Unit Disbursing Account at the State Treasurer.
Include revenues received through the Department of Public Instruction by way of deposits to the state level Unit Disbursing Account at the State Treasurer. **(The program report code should always be used to indicate the federal funding source.)**

NOTE: The final two digits of the object code may be used to indicate fiscal year by those units wishing to track funds by fiscal year's identity.

3690 Other Restricted Federal Grants
Include federal fund revenues received through the Department of Public Instruction that are not deposited to the state level Unit Disbursing Account at the State Treasurer. (Local Use)

NOTE: The program report code should be used to indicate federal funding source.

. **Revenues from Federal Sources - Other Restricted Grants (Received directly by local school administrative unit) (3700) (All Local Use)**

3710 Head Start Grants
Include revenues received for pre-school programs funded by Head Start Grants.

3720 Medicaid Direct Services Reimbursement Program
Include revenues received from the Medicaid Direct Services Reimbursement Program.

3730 Medicaid Administrative Outreach Program
Include revenues received from the N.C. Medicaid Administrative Outreach Program claims reimbursements.

3740 Coastal Plains Regional Commission
Include revenues received from the Coastal Plains Regional Commission.

3750 Highway Safety Act of 1966
Include revenues received from the Highway Safety Act of 1966.

3760 Work Study
Include revenues received from Work Study.

3770 National Institute of Education Demonstration Project
Include revenues received from the National Institute of Education Demonstration Project.

3790 Other Restricted Federal Grants
Include revenues received from restricted grants from the federal government not elsewhere classified.

. **Other Revenues from Federal Sources - Restricted Grants (3800)**

3811 USDA Grants - Regular
Include revenues received from the Department of Public Instruction for the United States Department of Agriculture Grants - Regular for school food services.

3812 USDA Grants - Cash in Lieu of Commodities
Include revenues received from the Department of Public Instruction from the United States Department of Agriculture in lieu of USDA commodity foods.

3813 USDA Grants - Non-Food Assistance
Include revenues received from the Department of Public Instruction from the United States Department of Agriculture for the procurement of capital equipment.

3814 USDA Grants - Summer Feeding Programs
Include revenues received from the Department of Public Instruction from the United States Department of Agriculture Grants - Summer Feeding Program for school food service.

3815 USDA Grants - Commodities Used
This revenue represents the value of commodity foods used.

3820 Neighborhood Youth Corps
Include revenues received from Neighborhood Youth Corps Grants.

3830 Emergency Employment Act
Include revenues received from Emergency Employment Act Grants.

3840 Indian Education Act
Include revenues received from Indian Education Act Grants.

3850 Titles IV and VI of Civil Rights Act
Include revenues received from Titles IV and VI of Civil Rights Act grants.

3860 ROTC
Include revenues received from ROTC.

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Revenues from Local and Other Sources (4000)

These revenues provide financial support to the local school administrative unit from county taxes, supplemental school taxes, and various sources other than the Federal Government and the Department of Public Instruction.

. **Local Sources General (4100)**

4110 County Appropriation
Include revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G.S. 115C-437.

4120 Supplemental Taxes - Current Year
Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for the current year.

4130 Supplemental Taxes - Prior Years
Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for prior years subject to the provisions of G.S. 159-27.

. **Other Tax Revenues (4140)**

4141 Intangible Tax
Include revenues received from intangible taxes.

4142 Local Government Sales Tax
Include revenues received from sales taxes.

. **Local Sources - Tuition and Fees (4200)**

4210 Tuition and Fees - Regular
Include revenues received from students as tuition or fees for attending regular day of school.

4220 Tuition and Fees - Adult Basic Education
Include revenues received from students as tuition or fees for attending adult basic education programs.

4230 Tuition and Fees - Summer School
Include revenues received from students as tuition or fees for attending summer school.

4240 Tuition and Fees - Before and After School Care
Include revenues received from parents/guardians for children enrolled in before and after school care programs.

4250 Tuition and Fees - Out-of-District Placement
Include revenues received from another LEA for students attending school in recipient LEA.

4260 Tuition and Fees - Private School and Other Non-LEAs
Include revenues received from a private school or other non-LEA for students attending school in recipient LEA.

4270 Tuition and Fees – Community Services
Include revenues received from community services activities including, but not limited to: community recreation programs and civic activities.

. **Local Sources - Revenues (4300)**

-- 431X Sales Revenues - Child Nutrition

4311 Sales - Breakfast - Full Pay
Include revenues received from full pay breakfasts.

4312 Sales - Breakfast - Reduced
Include revenues received from reduced breakfasts.

4313 Sales - Breakfast - Adults
Include revenues received from adult breakfasts.

4314 Sales - Lunch - Full Pay
Include revenues received from full pay lunches.

4315 Sales - Lunch - Reduced
Include revenues received from reduced lunches.

4316 Sales - Lunch - Adults
Include revenues received from adult lunches.

4317 Sales - Special Milk Program
Include revenues received from special milk program.

4318 Sales - Supplemental Sales
Include revenues received from supplemental sales.

4319 Sales - Other
Include other revenues received from sales not elsewhere classified.

-- 432X Catered Meals

4321 Catered Breakfasts
Include revenues received from catered breakfasts.

4322 Catered Lunches
Include revenues received from catered lunches.

4323 Suppers and Banquets
Include revenues received from suppers and banquets.

4324 Catered Supplements
Include revenues received from catered supplements. This would include snacks, etc., (other than breakfast, lunch, or supper).

-- 433X Supplements

4331 Paid Student Meal Supplement
Include revenues received from full pay supplements.

4332 Reduced Student Meal Supplement
Include revenues received from reduced supplements.

--434X Kindergarten Breakfast

4341 State Reimbursement - Kindergarten Breakfast

. **Local Sources - Unrestricted (4400)**

4410 Fines and Forfeitures
Include revenues received by the local school administrative unit pursuant to G.S. 115C-452.

4420 Rental of School Property
Include revenues received for the use of school property by anyone other than the local school administrative unit. This includes fees received for use of school buildings for elections or other civic and public meetings as well as for rents received on longer-term leases of school real property.

4430 Contributions and Donations
Include gifts, contributions, and donations received from private, non-governmental sources.

4440 ABC Revenues
Include revenues received by the local school administrative unit from ABC profits because of specific legal requirements applying to local ABC boards.

4450 Interest Earned on Investments
Include interest or other revenues received from the investment of idle funds pursuant to G.S. 115C-443.
NOTE: These revenues must be credited to the fund from which the money was invested.

4460 Reimbursements from Special Funds of Individual Schools
Include any reimbursements received from individual school funds intended to increase or supplement expenditures for regular instructional or support services.

4470 Income from Endowment and Other Trust Funds
Include revenues received from endowment and other trust funds prior to expenditures to outside persons or agencies.

4480 Warehouse Revenue
Include revenue received from Central Warehouse operations.

4490 Miscellaneous Local Operating Revenues
Include operating revenues from local sources not elsewhere classified.

. **Local Sources - Restricted (4800)**

4810 Bond and Note Proceeds
Include revenues received from the county out of the proceeds of bonds and notes sold for school purposes. Includes revenues from proceeds of School Literary Fund Notes. This revenue is actually the county appropriation from one or more bond funds.

4811 County Installment Purchases
Include revenues received from the proceeds of installment purchases entered into by the county to acquire assets for the unit under the authority of G.S.160A-20 and G.S.153A-158.1.

4812 Restricted Sales Taxes
Include revenues received from the county, which are restricted for county use for either school capital outlay or debt service under G.S.105, Articles 40 and 42.

4820 Disposition of School Fixed Assets
Include revenues received from the sale or other disposition of school fixed assets. Includes the proceeds of the sale of school fixed assets, revenues from the sale of scrap or salvage from school fixed assets, and monies received in settlement of insurance claims arising from the loss or destruction of school fixed assets.

4830 Federal Revenue Sharing
Include revenues received from the county out of the county's Federal Revenue Sharing entitlement. This revenue is actually a part of the county's federal revenue sharing, which has been appropriated to the schools.

4840 Insurance Settlement on School Property
Include monies received in settlement of insurance claims, which arise out of the loss, or destruction of school property that, under current law, would be purchased from the Capital Outlay Fund.

4880 Indirect Cost Allocated
Include in the Local Current Expense Fund the amounts received from indirect cost allocations. Include in the Child Nutrition Fund the amount of indirect cost charged to a Federal Grant, but not reimbursed to Local Current Expense Fund.

4890 Other Restricted Local Sources
Include revenues received from local sources for restricted purposes, which are not elsewhere classified.

4891 Installment Purchases-Guaranteed Energy Savings Contract
Include revenues received from the proceeds of guaranteed energy savings contracts entered into under G.S.143-64.17C. (For financial reporting, this account would be classified as an Other Financing Source.)

4892 Lease Purchase/Installment Purchases
Include revenues received from the proceeds of purchase agreements entered into by the unit as authorized by G.S.115C-528. (For financial reporting, this account would be classified as an Other Financing Source.)

Special Revenue Services (4900)

4910 Fund Balance Appropriated
This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to balance the budget in the budget year pursuant to G.S. 115C-425. Under no circumstances should actual revenues be recorded in this account.

Fund Transfers (4920)

NOTE: The following five accounts are intended to include all receipts from other funds that are transfers of resources rather than payments for specific services or reimbursements for joint expenditures.

4921 Transfer from the State Public School Fund

4922 Transfer from the Local Current Expense Fund

4923 Transfer from the Federal Grants Fund

4924 Transfer from the Capital Outlay Fund

4925 Transfer from the Multiple Enterprise Fund

F. Purpose Codes

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

5000 Instructional Programs
6000 Supporting Services Programs
7000 Community Services Programs
8000 Non-Programmed Charges
9000 Capital Outlay

The "purpose dimension" has four (4) digits -

5 0 0 0 Instructional Programs
1 2 3 4

The "purpose dimension" is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not in use by NCDPI at this time, except in rare cases and will be indicated in the chart of accounts. Effective July 1, 2002 the last digit of the purpose code may be used by the LEAs for more detailed reporting. NCDPI will replace the last digit of the LEA code with a zero (0) for NCDPI reporting purposes. NCDPI will interpret these codes as they are defined in the Uniform Chart of Accounts; therefore the definition of the LEA code must be consistent with the primary Purpose code.

. **Instructional Programs (5000)**

Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) that directly assist in the instructional process.

5100 Regular Instructional Programs

Instructional activities designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social, and/or emotional handicaps. Regular instructional programs include grades K-12.

5200 Special Instructional Programs
Instructional activities designed primarily to deal with pupils having special needs. The Special Instructional Programs include services for the Gifted and Talented; Mentally Retarded; Physically Handicapped; Emotionally Disturbed; Culturally Different; and Pupils with Learning Disabilities. Special Programs for other types of pupils are also allowable, including remediation services if the use of Purpose code 5500 is not necessary.

5300 Adult Education Instructional Programs
Instructional activities designed to develop knowledge and appreciation for special interests or to enrich the aesthetic qualities of life.

5400 Co-Curricular Instructional Programs
Experiences comprised of a group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit is not given.

5500 Remediation Services
Instructional activities designed to provide remedial services for pupils needing help to overcome deficiencies in specific skills, abilities, or knowledge areas during or beyond the regular school year. A higher level of Purpose Code 5200, when it is necessary for remediation services to be recorded separately. The use of Purpose Code 5500 is optional.

5700 Vocational Education School Technology Program
Instructional activities designed for Vocational Education purposes.

Student Services (5800)

5810 Educational Media Services
Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media is defined as any devices, content material, method, or experience used for teaching and learning purposes. These include printed and non-printed sensory materials.

5820 Attendance - Social Work Services
Activities which are designed to improve pupil attendance at school and which attempt to prevent or solve pupil problems involving the home, the school, and the community.

5830 Guidance Services
Activities of counseling pupils and parents, providing consultation with other staff members on learning problems, assisting pupils in personal and social development, assessing the abilities of pupils, assisting pupils as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

5840 Health Services
Physical and mental health services that are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.

5850 Psychological Services
Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff, and parents.

5860 Speech, Language Pathology and Audiology Services
Activities which have as their purpose the identification and assessment of pupils with impairments in speech, hearing, and language.

5870 Career Development Coordination Services and Gender Equity Coordination Services
Activities which are designed to assist students in the use of occupational trends and data; planning for their educational and career choices; developing employability skills - job finding, keeping, and advancing; providing referral assistance, on-the-job training, job placement, and providing consultation with business, industry, labor, and the military. Coordination of activities which are designed to eliminate gender bias and occupational stereotyping in vocational education programs, develop and coordinate activities emphasizing non-traditional career opportunities, and provide counseling and support services for students entering non-traditional fields.

5880 Special Populations Coordination
Activities which are designed to assist special populations students who are having, or in all probability will have, difficulty achieving performance standards in regular vocational education programs include the following: providing or coordinating assessment services to determine students' interests, strengths, weaknesses, and special needs; assisting in the enrollment of the students in vocational education programs with respect to the assessment results; providing or coordinating supplementary and/or supportive services; coordinating guidance, counseling, and career development activities; facilitating counseling and instructional services

designed to make the transition from school to work or further training; and monitoring special population access, progress and success through comprehensive vocationally-related programs.

5890 Other Pupil Support Services
Activities concerned with pupil support services other than those classified above.

.**Other Instructional Programs (5900)**

5910 Other Instructional Programs - Employee Benefits
Employee Benefits for all Instructional Programs

NOTE: Employee benefits for employees paid from multiple funds must be prorated to each applicable fund. Employee benefits for employees paid from local funds may be prorated to each program at the discretion of the local school administrative unit, provided it does not conflict with federal or state policies and regulations.

5920 Other Instructional Programs - Additional Pay
Pay to employees for all instructional programs other than regular salaries (i.e., annual leave, bonus, longevity, etc.).

5930 Other Instructional Programs - Staff Development
Payments for staff development activities for all instructional programs.

5990 Other Instructional Programs - General
Payments for general or other activities for all instructional programs not classified above.

. **Supporting Services (6000)**
Supporting services are those services that provide administrative, technical, personal, and logistical support to facilitate and enhance instruction. Supporting services exist to sustain and enhance instruction, rather than add entities within themselves.

. **Pupil Support Services (6100)**

6110 Direction of Pupil Support Services
Activities concerned with directing and managing the pupil support services as a group.

6140 Health Services
Physical and mental health administrative support services that are not direct instruction. Included are administrative activities that result in providing pupils with appropriate medical, dental, and nursing services.

6190 Other Pupil Support Services
Activities to provide administrative support to personnel concerned with pupil support services other than those classified above.

. **Instructional Staff Support Services (6200)**

6210 Improvement of Instructional Services
Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

6220 Educational Media Services
Activities to provide administrative support to personnel concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media is defined as any devices, content material, method, or experience used for teaching and learning purposes. These include printed and non-printed sensory materials.

6250 Curriculum Development (VoCATS)
Activities and services associated with directing and managing the operation of the Vocational Competency Achievement Tracking System (VoCATS).

Administrative Support Services (6300)

6310 Board of Education
Activities of the elected or appointed body that has been created according to State law and vested with responsibilities for educational planning and policy (i.e., the local board of education).

6320 Executive Administration
Activities associated directly with the superintendent's office having total unit responsibilities (superintendent's salary and travel, salary of secretary to the superintendent, associate and assistant superintendent's salaries not elsewhere classified).

6330 General Administration
Activities associated with general administrative assignments but not having unit wide responsibilities (6320) and not charged to a specific sub-function code (i.e., 6110, 6510, 6520, 6540, 6550, etc.).

6390 Other Administration Support Services
Activities concerned with General Administration Support Services other than those classified above.

. **School Administration Support Services (6400)**

6410 Office of the Principal/Headmaster
Activities concerned with directing and managing the operation of schools. Included are the activities performed by the principal, assistant principals, headmaster of a charter school and other assistants in general supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the local school administrative unit and clerical staff support for these activities.

6420 School Resource Officer Services
Costs and services concerned with the uniformed school resource officer, and that function, as provided by state law.

. **Business Support Services (6500)**

6510 Direction of Business Support Services
Activities concerned with directing and managing the business support services as a group.

6520 Fiscal Services
Activities concerned with the fiscal operations of the local school administrative unit in the areas of budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

6530 Facilities Acquisition and Construction Services
Activities concerning the planning and administering of Capital Outlay projects.

6540 Operation of Plant
Activities concerned with housekeeping chores (necessary for the clean and healthy occupation of the physical plant) and utility product consumption and communication.

6550 Transportation of Pupils
Activities concerned with the conveyance of pupils to and from school, as provided by state law. Included are trips between home and school and trips to school activities. (Trips for school activities will be reimbursed by the local school administrative unit on a cost per mile basis.)

6551 Transportation of Pupils - Bus Drivers
Activities concerned with the conveyance of pupils to and from school, as provided by state law. Included are trips between home and school and trips to school activities. (Trips for school activities will be reimbursed by the local school administrative unit on a cost per mile basis.)

6560 Child Nutrition
Activities concerned with providing food to pupils and staff in a school or local school administrative unit including the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

6570 Internal Services
Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and with duplicating and printing for the local school administrative unit.

6580 Maintenance of Plant
Activities concerned with repairs and upkeep of physical plant consisting of the building structure, mechanical equipment, underground utility lines and equipment, and surrounding grounds.

6590 Other Business Support Services
Activities concerned with business support services other than those classified above.

. **Central Support Services (6600)**

6610 Direction of Central Support Services
Activities concerned with directing and managing the central support services as a group.

6620 Planning, Research, Development, and Evaluation Services
Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a local school administrative unit.

6630 Information Services
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

6640 Personnel Services
Activities concerned with maintaining an efficient staff for the local school administrative unit including such activities as recruiting and placement, staff transfers, in-service training for non-instructional staff, health services, and staff accounting.

6650 Statistical Services
Activities concerned with manipulating, relating, and describing statistical information.

6660 Data Processing Services
Activities concerned with preparing data for sorting, storing data, and retrieving data for reproducing as information for management and reporting.

6670 Technology Support Services
Activities associated with implementing and maintaining the hardware/software/technical infrastructure and connectivity for a school's computer (technical) systems and PCs. This would include any .com (dot-com) activities.

6690 Other Central Support Services
Activities concerned with central support services other than those classified above.

Capital Outlay – Temporary (6800)

Capital Outlay code to use temporarily for PRC 100 ONLY, until the Budget Utilization Development System (BUD) can be updated to allow 9xxx Capital Outlay purpose codes for Federal Fund 3.

Other Supporting Services (6900)

6910 Other Supporting Services - Employee Benefits
Employee benefits for all Supporting Services Programs.

NOTE: Employee benefits for employees paid from multiple funds must be prorated to each applicable fund. Employee benefits for employees paid from local funds may be prorated to each program at the discretion of the local school administrative unit, provided it does not conflict with federal or state policies and regulations.

6920 Other Supporting Services - Additional Pay
Pay to employees for all supporting programs other than regular salaries (i.e., annual leave, bonus, longevity, etc.).

6930 Other Supporting Services - Staff Development
Payments for staff development activities for all supporting services.

6990 Other Supporting Services - General
Payments for general or other activities for all supporting services, not classified above.

Community Services (7000)
Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the local school administrative unit for the community as a whole or some segment of the community.

7100 Regular Community Services
Regular community services programs as defined above.

Other Community Services (7900)

7910 Other Community Services - Employee Benefits
Employee benefits for all Community Service Programs.

NOTE: Employee benefits for employees paid from multiple funds must be prorated to each applicable fund. Employee benefits for employees paid from local funds may be prorated to each program at the discretion of the local school administrative unit, provided it does not conflict with federal or state policies and regulations.

7920 Other Community Services - Additional Pay
Pay to employees for all community services programs other than regular salaries (i.e., annual leave, bonus, longevity, etc.).

7930 Other Community Services - Staff Development
Payments for staff development for all community services programs.

7990 Other Community Services - General
Payments for general or other activities for all community services, not classified above.

Non-Programmed Charges (8000)
Conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit.

8100 Payments to Other Governmental Units and Transfers of Funds
Conduit-type payments to local school administrative units, generally for tuition and transportation for services rendered to pupils residing in the paying local school administrative unit and transfer from one fund to another fund in a local school administrative unit.

8200 Unbudgeted Federal Grant Funds
Include unbudgeted Federal Grant Funds administered by the State Board of Education that are being set aside by the local school administrative unit and are not a part of the unit's expenditure budget. These funds are not available for use in the current fiscal year for expenditures unless the unit first transfers an amount from this account to their expenditure budget line item(s) by means of an approved budget amendment.

8300 Debt Service
Include debt service payments for lease purchases or installment contracts.

Other Non-Programmed Charges (8900)

8990 Other Non-Programmed Charges - Contingency
Include appropriations for use in circumstances not completely foreseen. As monies are needed from this item, budget amendments should be made to transfer monies to the appropriate operating function.

Capital Outlay (9000)
The nine thousand (9000) series codes are to be used only for recording the capital outlay expenditures in the Capital Outlay Fund and the School Food Service Fund.

9100 Category I Projects
Projects including: Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes. The last two digits are to be used to identify the projects within this category.

9200 Category II Projects
Projects including: Acquisition or replacement of furnishings and equipment. The last two digits are to be used to identify the projects within the category.

9300 Category III Projects
Projects including: Acquisition of school buses, activity buses, and other motor vehicles. The last two digits are to be used to identify the projects within this category.

. **Other Capital Outlay (9900)**

9900 Contingency
Include appropriations for use in circumstances not completely foreseen. As monies are needed from this item, budget amendments should be made to transfer monies to the appropriate Capital Outlay category.

G. Program Report Codes

A program report code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

1. State and Federal Funds - PRCs (001-299) (NCDPI Defined)

001	Classroom Teachers
002	Central Office Administration
003	Non-Instructional Support Personnel
004	Instructional Support – Non-Certified
005	School Building Administration
006	Waivers for Unavailable Categories (Open Chart with Restrictions)
007	Instructional Support - Certified
008	Dollars for K-3 Teachers
009	Non-Contributory Employee Benefits
010	Dollars for Certified Personnel (Open Chart with Restrictions)
011	NBPTS Educational Leave
012	Driver Training
013	Vocational Education - State Months of Employment
014	Vocational Education - Program Support
015	School Technology Fund
017	Vocational Education - Program Improvement
019	Small County Supplemental Funding (Open Chart with Restrictions)
020	Foreign Exchange - Program Enhancement
021	Military Differential Pay
022	Mentors (Full-Time) (Special Allotment)
023	Vocational Education - Federal Tech Prep
024	Disadvantaged Student Supplemental Funding
026	McKinney-Vento - Homeless Assistance Act
027	Teacher Assistants
028	Staff Development
029	Behavioral Support
031	Low-Wealth Counties Supplemental Funding
032	Children with Special Needs
033	ABC Incentive Award (Open Chart with Restrictions)
034	Academically/Intellectually Gifted
035	Child Nutrition
036	Charter Schools
037	ABC Intervention/Assistance Team Funding
040	Title I Comprehensive School Reform (CSR)
041	FIE Comprehensive School Reform (CSR)
044	IDEA VI B Capacity Building and Improvement
045	Compensation Bonus (Legislated Bonus)
046	Federal Charter School Competitive Grant (Open Chart)
048	Title IV - Safe & Drug-Free Schs & Communities – Transfer In & Out
049	IDEA Title VI-B - Pre-School
050	ESEA Title I - Basic Program – Transferability In Only

051	ESEA Title I - Migrant Education
054	Limited English Proficiency (LEP)
055	Learn & Earn (ECHS)
056	Transportation of Pupils
057	Abstinence Until Marriage
058	*Competitive Safe and Drug-Free Schools (Ended June 30, 2003)*
059	Title V-Innovative Education Program Strategies - Transfer In & Out
060	IDEA Title VI-B
061	Classroom Materials/Instructional Supplies and Equipment
063	Children with Special Needs-Spec Funds (Dev Day & Com Res)
064	Learn and Serve America
065	ESEA Title I - Even Start
066	Assistant Principal Intern
067	*D. D. Eisenhower Prof Dev Program (Ended December 2003)*
068	Alternative Programs and Schools
069	At-Risk Student Services
070	*Impact Area Grants (Local Use – use New PRC 308)*
071	*Head Start (Local Use – use New PRC 309)*
072	Improving Student Accountability Standards
073	*Smart Start Programs (Deleted - See New Local PRCs)*
074	Public School Building Capital Fund (Local Use)
075	Critical School Facility Needs Fund (Local Use)
076	*Indian Education Act (Local Use – use New PRC 310))*
077	Half-Cent Sales Tax Funds (Local Use)
078	Public School Building Bonds (Local Use)
079	*Medicaid Direct Services Reimbursement Program (Local Use – use New PRC 306)*
081	*Before and After School Care (Local Use – use New PRC 701)*
082	*Community Schools (Local Use – use New PRC 704)*
083	At-Risk Student Service - Closing the Gap
084	High Student Achievement
085	*Class-Size Reduction (Ended September 30, 2003)*
086	Charter School Continuing Federal Aid
087	*ESEA Title I – Accountability (Ended December 31, 2003)*
088	*Reading Excellence - Local Reading Improv Grant (Ended 6/30/03)*
089	*Reading Excellence - Tutorial Assistance (Ended 6/30/03)*
091	Small, Rural Schools Achievement Program (SRSA) (REAP)
092	Continually Low Performing
093	High Priority Schools
094	*Recruitment Retention Bonuses (Ended June 30, 2004)*
095	Special Dollar Allotment
096	Special Position Allotment
097 – 099	*Reserved for use by the Allotment System*
100	*School Repair & Renovation – Emergency (Ended 9/30/03)*
101	*School Repair & Renovation – IDEA (Ended 9/30/03)*
102	*School Repair & Renovation – Technology (Ended 9/30/03)*
103	Title II - Improving Teacher Quality - Transferability In & Out
104	Title III - Language Acquisition Grant
105	ESEA Title I School Improvement

106	Reading First State Grant
107	Education Technology – Formula - Transferability In & Out
108	Educational Technology – Competitive
109	Rural and Low-Income Schools (RLIS)
110	Title IV - 21st Century Community Learning Centers
111	Title III - Language Acquisition – Significant Increase
112	Title II-B – Math & Science Partnerships
113 – 119	***Reserved for State Level Assignment Only***
120	LEA Financed Purchase of School Buses (Local Use Fund 4)
121 – 129	***Reserved for State Level Assignment Only***
130	State Textbook Account (Local Use)
131 – 299	***Reserved for State Level Assignment Only***

2. Local Use PRCs (300-999) – *Mandatory Use after FY 2002-03*:

Locally defined by the NCASBO Chart of Accounts Committee.

PRC 300-399	**Federal Grants/Funding Sources Not Allotted by DPI**
301	ROTC
302	JTPA
303	Workforce Investment Act (CFDA #s?)
304	Emergency Immigrant
305	Medicaid Administrative Outreach Program
306	Medicaid Direct Services Reimbursement Program [was PRC 079]
307	21st Century
308	Impact Area Grants
309	Head Start
310	Indian Education Act
311	Gear-up
312	PESA
313	WDE
314	WIA (Workforce Investment @Title 1 Youth Contract)
315	Family Support/Family Preservation
316	Upward Bound
317	Magnet School
318-327	FEMA (Specific titles to be provided by each LEA)
328	Literacy & School Libraries Grant (CFDA # 84.364)
329	Early Reading First Grant
330	Smaller Learning Communities

331-339	Reserved – Future State Grants with Statewide Applicability
340-399	Local Option for Direct Federal Grants/Funds

PRC 400-499 State Grants/Funding Sources Not <u>Allotted by DPI</u>

401-409	Smart Start - State Sources (Specific titles to be provided by each LEA)
410	Project Teach
411	A+
412	Support Our Students
413	More at Four
414	CBA/JCPC
415	Character Education
416	DARE – State Sources
417	Positive Behavior
418	ExplorNet
419-439	Reserved - Future State Grants with Statewide Applicability
440-499	Local Option for Direct State Grants/Funding Sources

Note: Public School Building Capital Funds, Critical School Needs, Half-Cent Sales Tax, and Public School Building Bonds will stay as assigned in the DPI PRC group of 001-299.

PRC 500-599 Local Grants and Donations

501-599	Local Option for Local Grants and Donations Funding Sources

PRC 600-699 Local Special Revenue Sources

601-609	Smart Start - Local Sources (Specific titles to be provided by each LEA)
610	Supplemental Taxes
611	ABC Revenues
612	Certificates of Participation (COPS)
613	DARE - Local Sources
614	NCPE/NCBCE/TQE
615	School Nurse Funding Initiative
616-639	Reserved – Future Local Revenue Sources with Statewide Applicability
640-699	Local Option for Local Special Revenue Sources

PRC 700-799 Tuition or Fee Funded Programs

701	Before/After School Care
702	Intercession Child Care
703	Reserved for Future Use
704	Community Schools
705	Pre-School

706	Local Transportation Costs (Not Eligible for State Reimbursement)
707-709	Reserved for Future Use
710-719	Special Programs Curricular (Specific titles to be provided by each LEA)*
720-729	Special Programs Co-Curricular (Specific titles to be provided by each LEA)*
730-739	Reserved – Future Tuition or Fee Funded Programs with Statewide Applicability
740-799	Local Option for Tuition or Fee Funded Programs
PRC 800-999	**Local Cost Centers**
800-999	Local Option for Local Cost Center Needs

H. Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

100	Salaries
200	Employee Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers are not valid account codes, example 100, 200 etc.) A three-digit serial number is used to provide detailed information. An asterisk (*) indicates the highest level object code reporting required, unless more specific coding is required by program or allotment. Lower level object codes are also available for more detailed local reporting needs.

SALARIES (100)
Amounts paid to persons who are employed by the local school administrative unit in a permanent, temporary, or part-time position or one who substitutes for those in permanent positions. *Please note that any object code less than 140 is considered a "certified salary code" for the purposes of the salary audit system.*

ADMINISTRATION (110)

111 Superintendent
Include the salary of the person designated by a county or city board of education as the superintendent of the local school administrative unit.

112 Associate Superintendent
Include the salary of the person(s) designated by a county or city board of education as the associate superintendent of the local school administrative unit.

113 Director and/or Supervisor
Include the salary of the person assigned to direct or supervise staff members, a function, a program, or a supporting service.

114 Classified Principal/Headmaster
Include the salary of the person holding a principal's certificate or receiving approval from the state agency to serve as a provisional principal and performing the duties of a principal in a school having seven or more state allotted teachers. Also, include the salary of the headmaster of a charter school.

115 Finance Officer
Include the salary of the person who manages the fiscal operations of the local school administrative unit in the area of budgeting and financial accounting.

116 Assistant Principal (Non-teaching)
Include the salary of the person, licensed as an assistant principal, who has been designated by a local board of education to perform the duties of a non-teaching assistant principal.

118 Assistant Superintendent
Include the salary of the person(s) designated by a county or city board of education as the assistant superintendent of the local school administrative unit.

119 Other Assistant Principal Assignment
Include the salary of persons approved to participate in the Assistant Principal Intern program (PRC 066) and/or provisionally licensed assistant principals (PRC 005). This special designation is required to permit proper identification for salary assignment purposes by DPI.

PROFESSIONAL EDUCATOR (120)

121 Teacher
Include the salary of the person assigned to instruct pupils not classified elsewhere: (i.e., academic instruction, vocational education, library/media specialist, and guidance services).

122 11th and 12th Installment Pay
Include the accrual for the 11th and/or 12th salary installment pay to state paid employees who elected to receive their pay in 12 equal installments. For accrual purposes only in June for payments to be made in July or August by local school units, and for use by DPI for installment collapse entries.

123 Teacher - Other
Include the salary of the person assigned to teach ROTC, the salary of the person assigned as lead teacher in the summer school program, and/or other state designated purposes. This special designation is required to permit proper identification for salary assignment purposes by DPI.

124 Speech, Language Pathology Services
Include the salary of the person assigned to work with students with speech, language disorders.

125 New Teacher Orientation
Include the salary of the person attending assigned new teacher orientation, outside of the teachers contract calendar, not to exceed three days.

126 Extended Contract Days
Include pay to teachers at designated schools for additional contract days beyond the school year.

127 Interim Teacher – Non-certified
An interim employee may be employed when a **vacancy** in a teaching position occurs. Include the salary of a person being paid at a non-certified rate (substitute pay rate). The interim employee is not licensed in the area of assignment. (See State Salary Manual, Section D.II.O.)

128 Retired Teacher – Exempt from the Earnings Cap
Include the salary of retired teachers who have not been employed "in any capacity with a public school, except as a substitute teacher, for at least 6 months immediately preceding the effective date of reemployment". They shall not be subject to the computation of post retirement earnings (earning cap). (See Benefits Manual, Section 16.)

129 Other Professional Educator Assignments
Include the salary of the person(s) assigned to perform professional educator activities, which include but are not limited to, Visiting International Faculty (VIF) and Vocational Competency Achievement Tracking System (VoCats).

PROFESSIONAL - OTHER (130)

139 Other Professional Assignments
Include the salary of the person assigned duties that require a high degree of knowledge and skills, which have not been classified above. Included are duties involving social services, health services, psychological services, and attendance counseling.

TECHNICAL (140)

141 AV (Audiovisual) Materials Coordinator/Technician
Include the salary of the person who manages or provides technical services in the use of materials and devices to meet the varied needs of learners and staff members (i.e., organizing, retrieving, distributing, preparing, and repairing materials and their related devices).

142 Teacher Assistant
Include the salary of the person assigned to perform the day-to-day activities of assisting the regular classroom teacher.

143 Tutor
Include the salary of the person assigned to perform tutorial duties.

144 Vocational Education Technical Assistant
Include the salary of the vocational assistant assigned to perform the technical activities involving data collection, compiling research data, preparing statistical reports, and other vocational technical duties under the supervision of vocational education professional personnel.

145 Therapist
Include the salary of the person assigned to perform the activities of physical or occupational therapy. This assignment includes the positions of physical therapist, occupational therapist, and their assistants.

146 Teacher Assistant Salary When Substituting
Include the daily salary of a teacher assistant who acts as a substitute teacher. The salary of the teacher assistant for that day shall be the same as the daily rate of an entry-level teacher with an "A" certificate.

147 Technology Assistant
Include the salary of the person assigned to perform the technology services and duties.

148 Other Professional Assignments - Non-Certified
Include the salary of the person assigned to duties that require a high degree of knowledge and skills which have not been classified above, and for which the person does not have the appropriate certification requirements. Including Non-Certified School Nurses.

149 Other Technical Assignment
Include the salary of the person assigned to perform other technical duties, which are not classified above.

OFFICE/CLERICAL (150)

151 Office Personnel
Include the salary of the person assigned to perform activities concerned with preparing, transferring, transcribing, systemizing, or filing written communications and records. This assignment includes the positions of a bookkeeper, clerk, clerk-typist, stenographer, file clerk, secretary, and clerical assistant.

159 Other Office/Clerical Assistant
Include the salary of the person assigned to perform other office/clerical assignments, which include but are not limited to, data managers.

CRAFTS/TRADES (160)

165 Transportation Personnel
Include the salary of the person assigned to perform transportation related activities. This assignment includes: property and cost clerks, mechanics, and other related positions.

169 Other Crafts and Trade Assignments
Include the salary of the person assigned to perform other skilled manual assignments not classified above.

OTHER (170-199)

171 Driver
Include the salary of the person whose assignment consists primarily of driving a vehicle, such as a bus, truck, or automobile.

172 Substitute Driver
Include the salary of the person employed to drive a school bus when the regular driver is not available.

173 Custodian
Include the salary of the person assigned to perform plant housekeeping and operating heating, ventilating, and air conditioning systems.

174 Child Nutrition Employees
Include the salary of the person assigned to perform the activities of preparing and serving food.

175 Warehouse Person
Include the salary of the person assigned to perform the activities of receiving, storing, and dispensing of school supplies, materials, food, and equipment, etc.

176 Manager
Include the salary of the person assigned to direct the day-to-day operations of a group of skilled, semi-skilled, or unskilled workers.

177 Work Study Student
Include the salary of a student in school working part-time under a work-study program regardless of funding source.

178 Cashier
Include the salary of the person assigned to collect cash.

179 Longevity Pay
Include only the additional salary payment for longevity pay to those employees that qualify for longevity.

180 Overtime Pay
Include the salary paid to employees for overtime hours worked.

181 Supplementary Pay
Include supplements paid to employees from local, federal, and/or certain State funds that are determined to be amounts in addition to salary paid for the individual.

182 Substitute Pay
Salary of the substitute teacher for the regularly paid teaching position assignment.

183 Bonus Pay
Include legislated bonus payments made to eligible employees.

184 Full-Time Substitute
Salary of the person employed for at least 30 hours per week, and who is expected to be employed full-time for at least six (6) consecutive months as a substitute for a teacher, who is on paid leave.

185 Bonus Leave Payoff
Include the bonus leave payoff amount paid to an eligible employee who has separated from service.

186 Workshop Participant
Include the salary of workshop participants (teachers, teacher assistants, etc.) who attend workshops during summer months and/or for periods of non-required classroom time (after school hours, weekends).

187 Salary Differential
Include the salary differential amount paid to employees from local, federal and/or certain State funds that are determined to be a part of the salary paid for the individual. Examples: (1) ROTC differential – paid in addition to the State certified salary; (2) Military differential (PRC 021) – paid to active duty military the difference between the State salary and the active duty pay.

188 Annual Leave Payoff
Include the annual leave payoff amount paid to an employee who has separated from service.

189 Short Term Disability Payments
Payments to employees for the first six months of short-term disability benefits.

190 Short Term Disability Payments - Beyond Six Months
Payments to employees for short-term disability benefits beginning with the seventh month of disability.

193 Mentor Pay
Include the monthly bonus paid to mentor teachers and/or the payment for serving as a mentor for one day prior to the beginning of the school year.

194 Teacher Workday Pay (Deleted – Not funded effective 7/1/02)

199 Salary - Other Assignments
Include the salary of the person(s) assigned to perform other duties that are not classified above. The description of the full account code should specify the type of duties being performed. Include instructor fees paid to local school employees for conducting in-service workshops on personal time.

EMPLOYEE BENEFITS (200)
Amounts paid by the local school administrative unit on behalf of employees, in addition to the regular salary. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless is part of the total compensation cost of the employee.

FEDERAL INSURANCE COMPENSATION ACT (210)

211 Employer's Social Security Cost
Include contributions paid by the employer for the employer's share of social security cost.

212 Employer's Social Security Cost – Installment Accrual
Include contributions to be paid by the employer for the employer's share of social security cost on 11th and/or 12th installment pay. For accrual purposes only in June for payments to be made in July or August, and for use by DPI for installment collapse entries.

RETIREMENT BENEFITS (220)

221 Employer's Retirement Cost
Include contributions paid by the employer for the employer's share of retirement cost to the Teachers' and State Employees' Retirement System.

222 Employer's Retirement Cost – Installment Accrual
Include contributions to be paid by the employer for the employer's share of retirement cost on 11th and/or 12th installment pay to the Teachers' and State Employees' Retirement System. For accrual purposes only in

June for payments to be made in July or August, and for use by DPI for installment collapse entries.

225 Employer's Matching Retirement Adjustment
Use to pay the employer matching retirement adjustment amount due to the State Employees' Retirement System, for the difference between the actual payments made and the matching amount due based on the legislated employer matching retirement rate. This code is valid for the FY 2004-05 fiscal year to adjust for the payment of the 5.815% legislated rate.

228 Employer's Retirement Costs – Re-employed Retired Teachers
Include the 11.70% employer paid contributions to the Teachers' and State Employees' Retirement System for re-employed retired teachers.

229 Other Retirement Cost
Include contributions paid by the employer, to retirement systems other than the Teachers' and State Employees' Retirement System.

INSURANCE BENEFITS (230)

231 Employer's Hospitalization Insurance Cost
Include contributions paid by the employer for employee hospitalization insurance to State sponsored health insurance providers and/or HMOs.

232 Employer's Workers' Compensation Insurance Cost
Include amounts expended by the employer for workers' compensation insurance cost.

233 Employer's Unemployment Insurance Cost
Include amounts expended by the employer for unemployment insurance.

234 Employer's Dental Insurance Cost
Include contributions paid by the employer for employee dental insurance.

235 Employer's Life Insurance Cost
Include contributions paid by the employer for employee life insurance.

239 Other Insurance Cost
Include contributions paid by the employer, for employee insurance costs that are not classified above. Must be described.

OTHER EMPLOYEE BENEFITS (290)

291 Payments to/for Injured Employees
Include amounts expended for payment to employees or on behalf of employees for injuries received during the course of their work that is in

excess of any amounts received from workers' compensation or any other type of insurance.

299 Other Employee Benefits
Include other employee benefits not classified above paid from Charter School funds or Local funds. Must be described.

PURCHASED SERVICES (300)

Amounts paid for personal services rendered by personnel who are not on the payroll of the local school administrative unit and other services that the local school administrative unit may purchase.

PROFESSIONAL AND TECHNICAL SERVICES (310)

* 311 Contracted Services
Include amounts paid for non-payroll professional and technical services performed under contract, **excluding Workshop Expenses**.

* 312 Workshop Expenses/Allowable Travel
Include amounts paid for contracted services, supplies, and participant's travel costs for workshops and in-service seminars designed to enhance the quality of a program. Includes reimbursement to employees for mileage for workshops on personal vehicles equal to or less than the IRS allowable rate for business use.

313 Contracted Services - Legal **(Higher level code 311)**
Include amounts paid for non-payroll services performed by a qualified attorney to assist the local school administrative unit in specialized legal matters.

314 Contracted Services - Audit **(Higher Level Code 311)**
Include amounts paid for services performed by an independent auditor concerned with examining, verifying, and reporting on the accounting records of the local school administrative unit.

315 Workshop Travel/Salary **(Higher level code 312)**
Allowance given to employees requiring that no documentation be provided to the government unit. (Subsidiary ledger by employee names is needed for this account.)

NOTE: Local and federal funds, where allowable, only.

316 Workshop Excess Travel **(Higher level code 312)**
Reimbursement to employees for mileage for workshops on personal vehicle greater than the IRS allowable rate for business use. (Subsidiary ledger by employee names is needed for this account.)

319 Other Professional and Technical Services (Higher level code 311)
Include amounts paid for other professional and technical services, which are not classified above. The description of the full account code should specify the type of service being purchased.

PROPERTY SERVICES (320)

321 Public Utilities - Electric Services **(Higher level code 328)**
Include expenditures for electric services.

322 Public Utilities - Natural Gas **(Higher level code 328)**
Include expenditures for natural gas.

* 323 Public Utilities Other Than Electricity & Natural Gas **(Higher level code 328)**
Include expenditures for water, sewage, and/or garbage services.

324 Cleaning Services **(Higher level code 311)**
Include amounts paid for non-payroll purchased services performed under contract to clean buildings. Do not include services provided by local school administrative unit employees.

325 Contracted Repairs and Maintenance - Buildings **(Higher level code 311)**
Include expenditures for building repairs and maintenance services not provided directly by local school administrative unit personnel. This includes contracts and agreements covering the upkeep of grounds and buildings. (Cost for new construction, renovating, and remodeling are not included here, but are considered Capital Outlay.)

326 Contracted Repairs and Maintenance - Equipment **(Higher level code 311)**
Include expenditures for leasing repairs and maintenance services not provided directly by local school administrative personnel. This includes maintenance contracts and agreements.

327 Rentals/Leases **(Higher level code 311)**
Include expenditures for leasing or renting land, buildings, vehicles, and equipment for both temporary and long term use by the local school administrative unit.

* 328 Energy Cost
Include expenditures for energy cost (fuel and electricity) when separate line items 321, 322 and/or 323 are not necessary for your use.

329 Waste Management (Higher level code 323)
Include expenditures for garbage collection and waste management services.

TRANSPORTATION SERVICES (330)

* 331 Pupil Transportation - Contracted
Include expenditures to agencies and persons, other than employees, for the purpose of transporting children to school. This includes reimbursement of transportation expenses to individuals who transport themselves or to parents who transport their own children when separate line item 334 is not necessary for your use.

***** 332 Travel
Include costs for transportation, meals, hotel, and other allowable expenses associated with traveling on business (other than for workshops and in-service seminars, which are coded to 312) for the local school administrative unit and also travel and per diem to the members of the local school administrative board of education. Also includes reimbursement to employees for mileage on personal vehicle equal to or less than the IRS allowable rate for business use.

334 Travel - Student (Higher level code 331)
Include amounts paid to students who provide for their own transportation or amounts paid to students' family members that provide transportation of the student.

335 Travel - Salary **(Higher level code 332)**
Allowance given to employees requiring that no documentation be provided to the governmental unit. (Subsidiary ledger by employee names is needed for this account.)

NOTE: Local and federal funds, where allowable, only.

336 Travel - Greater than IRS Allowable Rate **(Higher level code 332)**
Reimbursement to employees for mileage on personal vehicle greater than IRS allowable rate for business use. (Subsidiary ledger by employee names is needed for this account.)

339 Other Transportation Services (Higher level code 331)
Include amounts paid for other transportation services, which are not classified above. The description of the full account code should specify the type of transportation service being paid.

COMMUNICATIONS (340)

***** 341 Telephone
Include amounts paid for telephone services.

***** 342 Postage
Include amounts paid for postage services.

343 Telecommunications Services **(Higher level code 341)**
Include amounts paid for telecommunication network services.

345 Security Monitoring
Include amounts paid for security monitoring services.

349 Other Communication Services (Higher level code 341)
Include amounts paid for other communication services, which are not classified above. The description of the full account code should specify the type of communication service being purchased.

ADVERTISING (350)

* 351 Advertising Cost
Include expenditures for printed announcements in professional periodicals and newspapers or announcement broadcast by radio and television networks. These expenditures include advertising for such purposes as recruitment, bond sales, and used equipment sales. Costs for professional fees for advertising or public relations services are not recorded here but are charged to object code 311 - Contracted Services.

PRINTING AND BINDING (360)

361 Printing and Binding Fees **(Higher level code 362)**
Include expenditures for job printing and binding usually according to specifications of the local school administrative unit. This includes the design and printing of forms and posters as well as printing and binding of local school administrative unit publications. Preprinted standard forms are not charged here, but are recorded under supplies and materials.

* 362 Reproduction Costs
This code should be used by those units desiring to capture all copier costs under one code. Include under this code expenditures for equipment rental (Xerox, IBM copier, 3M copier, etc.) and all supplies needed to operate the machine (paper, toner, etc.). Units not desiring to capture all copier costs under one code should classify equipment rental to code 327 - Rentals, and supply purchases to code 412 - Supplies and Materials.

TUITION (370)

* 371 Tuition Fees
Include expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries of the paying local school administrative unit.

372 Employee Education Reimbursement
Include the cost of reimbursing employees for approved educational expenditures.

OTHER PURCHASED SERVICES (390)

* 391 Field Trips
Include expenditures for transportation and other costs related to field trips.

* 398 Special Payments to Eckerd Camps
Include payments made to the NCDPI for the Eckerd Camp services.

399 Other Purchased Services **(Higher level of 311)**
Include expenditures for all purchased services not classified above. The description of the full account code should specify the type of service being purchased.

SUPPLIES AND MATERIALS (400)

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

SUPPLIES (410)

* 411 Instructional Supplies
Include all supplies and workbooks used by the students for the instruction of pupils. Examples of supplies: construction paper, crayons, pencils, pencil sharpeners, and other small unit cost equipment that meets the criteria for a supply item as outlined above. Examples of workbooks: map skills, handwriting, bookkeeping workbooks, etc.

* 412 Supplies and Materials
Include amounts expended for supplies and materials other than instructional supplies. (Expendable tools used in the garage and School Food Service should be recorded here.)

413 Fuel for Facilities **(Higher level code 328)**
Include amounts expended for energy sources, except electricity and natural gas, used in the heating of buildings operated by the local school administrative unit.

* 414 Oil
Include amounts expended for oil for the operation of vehicles.

* 415 Tires and Tubes
Include amounts expended for tires and tubes for the operation of vehicles.

416 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze **(Higher level code 411 or 412)**
Include amounts expended for repair parts, materials, grease, anti-freeze, and related labor in the repairing of equipment utilized for instructional and support functions, for maintenance of school property, and for maintenance of vehicles of the local school administrative unit.

***** 417 Gas/Diesel Fuel
Include amounts expended for gas or diesel fuel for the operation of vehicles.

418 Computer Software and Supplies **(Higher level code 411 or 412)**
Include amounts expended for computer programs, floppy disks, printing paper, ribbons, etc.

419 Other Supplies **(Higher level code 411 or 412)**
Include amounts for School Food Service food processing supplies and for other supplies not classified above. The description of the full account code should specify the type of supplies being purchased.

NOTE: School Food Service supplies MUST be coded to object code 419.

TEXTBOOKS (420)

***** 421 State Textbooks
Include the value of the State Textbook fund expended for prescribed textbooks purchased for pupils or group of pupils, and resold or furnished free to them.

***** 422 Other Textbooks
Include amounts expended for other prescribed textbooks purchased for pupils or groups of pupils, and resold or furnished free to them, which are not classified above. This category includes the cost of textbook binding or repairs, as well as the new amount of textbooks, which are purchased to be resold or rented.

LIBRARY/AUDIOVISUAL SERVICES (430)

431 Library Books (Regular and Replacement) **(Higher level code 411)**
Include amounts expended for regular or incidental purchases of library books available for general use by students, including any reference books used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded in object 561- Library Books - Capitalized.

432 Periodicals **(Higher level code 411 or 412)**
Include amounts expended for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

433 Audiovisual Supplies and Materials **(Higher level code 411 or 412)**
Include amounts expended for audiovisual supplies and materials in the local school administrative unit.

434 Processing and Cataloging **(Higher level code 411)**
Include amounts expended for processing and cataloging books and materials in a school library. This would include kits and other supplies used for this purpose.

* 435 On-line Materials/Subscriptions
Include amount for subscriptions to internet based educational resources and for the purchase of on-line educational media/materials used for the instruction of pupils.

FOOD (450)

*****451 Food Purchase
Include amounts expended for food purchased by the local school administrative unit.

*****452 USDA Commodity Foods
Record cost of USDA Commodity Foods as used from inventory.

*****459 Other Food Purchases
Include amounts expended for other food purchases not classified above.

NON-CAPITALIZED EQUIPMENT (460)

461 Lease/Purchase of Non-Capitalized Equipment **(Higher level code 411 or 412)**
Include expenditures for the initial, additional and replacement costs of equipment for both instructional and support areas whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item.

462 Lease/Purchase of Non-Capitalized Computer Equipment **(Higher level code 411 or 412)**
Include expenditures for computer hardware whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item.

CAPITAL OUTLAY (500)
Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

LAND (510)

* 511 Purchase of New Sites
Include amounts expended for the purchase of new sites.

* 512 Land Additions to Existing Sites
Include amounts expended for the purchase of land as additions to existing sites.

BUILDINGS (520)

* 521 Purchase of Existing Buildings
Include expenditures for the purchase of an existing building. This would include a new building never occupied and a building that has been used before.

* 522 General Contract
Include expenditures made to a general contractor for the construction of a new building and the remodeling or renovation of an existing building.

* 523 Heating Contract
Include expenditures made to a heating contractor for the construction of a new building and the remodeling or renovation of an existing building.

* 524 Electrical Contract
Include expenditures made to an electrical contractor for the construction of a new building and the remodeling or renovation of an existing building.

* 525 Plumbing Contract
Include expenditures made to a plumbing contractor for the construction of a new building and the remodeling or renovation of an existing building.

* 526 Architects Fees
Include expenditures made to an architect for the construction of a new building and the remodeling or renovation of an existing building.

529 Miscellaneous Contracts and Other Charges
Include expenditures made for other contracts for the construction of a new building and the remodeling or renovation of an existing building.

IMPROVEMENTS OTHER THAN BUILDINGS (530)

* 531 Improvements to New Sites
Include amounts expended for improvements to grounds of new sites, such as grading, landscaping, streets, curbs, drains, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; etc.

* 532 Improvements to Existing Sites
Include amounts expended for improvements to grounds of existing sites, such as grading, landscaping, streets, curbs, drains, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; etc.

EQUIPMENT (540)

* 541 Purchase of Equipment
Include expenditures for the initial, additional, and replacement items of capitalized equipment such as furniture and machinery; including lease/purchase, for both instructional and support areas.

542 Purchase of Computer Hardware **(Higher level code 541)**
Include expenditures for the initial, additional, and replacement items of capitalized computer hardware such as microcomputers, printers, file servers, other equipment required for infrastructure/connectivity, etc.; including lease/purchases.

VEHICLES (550)

* 551 Purchase of Vehicles
Include expenditures for the purchase of cars, trucks, and buses; including lease/purchases.

LIBRARY BOOKS (560)

* 561 Library Books - Capitalized
Include expenditures for books, which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

OTHER OBJECTS (600)

Amounts paid for goods and services not otherwise classified above.

DUES AND FEES (610)

* 611 Membership Dues and Fees
Include expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

612 Bank Service Fees
Include expenditures, assessments, and penalties paid to banking or financial institutions.

INSURANCE AND JUDGMENTS (620)

* 621 Liability Insurance
Include expenditures for insurance coverage of the local school administrative unit, or its officers and employees, losses resulting from judgments awarded against the local school administrative unit except pupil transportation insurance. Also recorded here are any expenditures other than judgments made in lieu of liability insurance. Payments of judgments awarded against the local school administrative unit and not covered by insurance are recorded under object code 624 - Judgments Against the Local School Administrative Unit. Pupil transportation insurance is charged to Object Code 626 - Pupil Transportation Insurance.

* 622 Vehicle Liability Insurance
Include amounts expended for vehicle liability insurance premiums on all vehicles titled to the local school administrative unit.

* 623 Property Insurance
Include amounts expended for fire insurance premiums on buildings and contents owned by the local school administrative unit and other property insurance on any type property other than vehicles owned or leased by the local school administrative unit.

* 624 Judgments Against the Local School Administrative Unit
Include expenditures from current funds for all judgments (except as indicated above) against the local school administrative unit that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the local school administrative unit resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

* 625 Fidelity Bond Premium
Include expenditures for bonds insuring the local school administrative unit against losses resulting from the actions of the school finance officer and other employees of the local school administrative unit. Also recorded here are any expenditures other than judgments made in lieu of fidelity bonds.

* 626 Pupil Transportation Insurance
Include amounts expended for pupil transportation liability insurance premiums. Premiums paid by the student would not be included in this code. Treat these as balance sheet items since they are not expenditures of the local school administrative unit itself.

* 627 Payments to Injured School Children
Include amounts expended for the payment for injuries to school children occurring at any school sponsored activity, including transportation to and from school on vehicles titled to the local school administrative unit.

* 628 Scholastic Accident Insurance
Include amounts expended for pupil accident insurance premiums. Premiums paid by the student would not be included in this code. Treat these as balance sheet items since they are not expenditures for the local school administrative unit itself.

* 629 Other Insurance and Judgments
Include expenditures for insurance premiums and judgments not classified above.

DEBT SERVICES (680)

* 681 Debt Service-Principal
Include the principal portion of debt service payments for lease purchases or installment contracts.

* 682 Debt Service-Interest
Include the interest portion of debt service payments for lease purchases or installment contracts.

MISCELLANEOUS OBJECTS (690)

* 691 License and Title Fees
Include amounts expended for the State Department of Motor Vehicles license fees, title fees, and safety inspection fees.

* 692 Indirect Cost
Include amounts expended for indirect costs.

* 693 Depreciation
Include amounts of depreciation expense claimed on fixed assets owned by the local school administrative unit.

* 694 Inventory Loss
Include amounts that are incurred on damaged items for which no refund or reimbursement is received (Spoilage-USDA Commodities).

* 695 Meal Sales Discount
Include the discounted portion of sales for discounted Child Nutrition Program meals.

* 696 Sales and Use Tax Expense
Include the amount of sales and use tax expense if not included with the primary expenditure/object code.

* 697 Sales and Use Tax Refund (Contra-expenditure)
Include the amount of sales and use tax refunds received from the NC Department of Revenue.

* 698 Other Tax Related Payments
Include the amount expended for any other tax payments to taxing authorities such as property tax.

* 699 Miscellaneous – Unbudgeted Funds
Used for Federal Budget Purposes ONLY. For miscellaneous expenses not otherwise classified use Object 399.

TRANSFERS (700)
Amounts paid from one fund to another fund or to another entity, as permitted by law, which do not represent a purchase of a good or service and consequently for which the local school administrative unit received no return.

TRANSFERS TO OTHER FUNDS (710)

711 Transfers to the State Public School Fund

712 Transfers to the Local Current Expense Fund

713 Transfers to the Federal Grant Fund

714 Transfers to the Capital Outlay Fund

715 Transfers to the Multiple Enterprise Fund

716 Transfers to the Trust and Agency Fund

717 Transfers to Charter Schools

TRANSFERS WITHIN A FUND (720)

721 NCLB Transferability – Transfer In
Include entries for the PRC that is receiving the transfer of funds from another Federal program to facilitate Local flexibility options of the NCLB legislation. Adjusting entries are needed to balance the transferred ability to pay expenditures with the appropriate cash certifications.

722 NCLB Transferability – Transfer Out
Include entries for the PRC that is transferring funds to another Federal program to facilitate Local flexibility options of the NCLB legislation. Adjusting entries are needed to balance the transferred ability to pay expenditures with the appropriate cash certifications.

Sections II thru V contain the allowable account codes by fund and program.

II. **State Public School Fund** -- Those program report codes supported by state funds and Vocational Education state funds.

III. **Federal Grant Fund** -- Those program report codes supported by federal grants including Vocational Education.

IV. **Child Nutrition** -- Those program report codes supported by Child Nutrition funds.

V. **Local** -- Those program report codes specifically designated for required local use by the state.

PROGRAM REPORT CODE	PROGRAM TITLE
001	Classroom Teachers

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-001-121	Salary - Teacher
5100-001-123	Salary - ROTC Teacher
5100-001-125	Salary - New Teacher Orientation Pay
5100-001-127	Salary - Interim Teacher - Noncertified
5100-001-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-001-121	Salary - Teacher - Exceptional Children
5200-001-123	Salary - Teacher - Homebound Exceptional Children
5200-001-125	Salary - New Teacher Orientation Pay
5200-001-127	Salary - Interim Teacher - Noncertified
5200-001-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-001-121	Salary - Teacher - Remediation
5500-001-123	Salary - Teacher - Homebound Remediation
5500-001-125	Salary - New Teacher Orientation Pay
5500-001-127	Salary - Interim Teacher - Noncertified
5500-001-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5910-001-211	Employer's Social Security Cost
5910-001-221	Employer's Retirement Cost
5910-001-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-001-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
002	Central Office Administration

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6110-002-112	Salary - Associate Superintendent - Pupil Support
6110-002-118	Salary - Assistant Superintendent - Pupil Support
6140-002-113	Salary - Director - Health Education
6210-002-112	Salary - Associate Superintendent - Instructional Support
6210-002-113	Salary - Director/Supervisor
6210-002-118	Salary - Assistant Superintendent - Instructional Support
6220-002-113	Salary - Director/Supervisor, Computer Education/Technology
6320-002-111	Salary - Superintendent
6320-002-112	Salary - Associate Superintendent - Executive Administration
6320-002-118	Salary - Assistant Superintendent - Executive Administration
6330-002-112	Salary - Associate Superintendent - General Administration
6330-002-113	Salary - Director/Supervisor
6330-002-118	Salary - Assistant Superintendent - General Administration
6510-002-112	Salary - Associate Superintendent - General Business Support
6510-002-118	Salary - Assistant Superintendent - General Business Support
6520-002-112	Salary - Associate Superintendent - Fiscal Management
6520-002-115	Salary - Finance Officer
6520-002-118	Salary - Assistant Superintendent - Fiscal Management
6550-002-113	Salary - Transportation Director
6560-002-113	Salary - Director/Assistant Director/Supervisor - Child Nutrition
6560-002-176	Salary - Manager - Child Nutrition
6580-002-113	Salary - Maintenance Supervisor
6590-002-112	Salary - Associate Superintendent - Auxiliary Services
6590-002-113	Director and/or Supervisor
6590-002-118	Salary - Assistant Superintendent - Auxiliary Services
6610-002-112	Salary - Associate Superintendent - Central Support Services
6640-002-112	Salary - Associate Superintendent - Personnel Management
6640-002-113	Salary - Director/Supervisor
6640-002-118	Salary - Assistant Superintendent - Personnel Management
6670-002-112	Salary - Associate Superintendent - Technology Support Services
6670-002-113	Salary - Director/Supervisor - Technology Support Services
6670-002-118	Salary - Assistant Superintendent - Technology Support Services
6910-002-211	Employer's Social Security Cost
6910-002-221	Employer's Retirement Cost
6910-002-231	Employer's Hospitalization Insurance Cost
7100-002-113	Salary - Director - Community Schools
7910-002-211	Employer's Social Security Cost
7910-002-221	Employer's Retirement Cost
7910-002-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
003	Non-Instructional Support Personnel

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-003-182	Substitute Pay
5100-003-184	Full-Time Substitute
5100-003-199	Salary - Cafeteria Monitor
5100-003-311	Contracted Services
5200-003-182	Substitute Pay
5200-003-184	Full-Time Substitute
5200-003-199	Salary - Cafeteria Monitor
5200-003-311	Contracted Services
5500-003-182	Substitute Pay
5500-003-184	Full-Time Substitute
5500-003-311	Contracted Services
5810-003-182	Substitute Pay
5810-003-184	Full-Time Substitute
5810-003-311	Contracted Services
5890-003-147	Salary - Technology Assistant
5890-003-180	Overtime Pay
5890-003-182	Substitute Pay
5890-003-311	Contracted Services
5910-003-211	Employer's Social Security Cost
5910-003-221	Employer's Retirement Cost
5910-003-231	Employer's Hospitalization Insurance Cost
6110-003-151	Salary - Office Personnel - Pupil Support Services
6110-003-180	Overtime Pay
6110-003-311	Contracted Office Personnel (Emp. Agencies Only)
6210-003-151	Salary - Office Personnel - Improvement of Instructional Services
6210-003-311	Contracted Office Personnel (Emp. Agencies Only)
6220-003-151	Salary - Office Personnel - Educational Media Services
6220-003-311	Contracted Services - Educ. Media Services Office Personnel (Employment Agencies Only)
6320-003-151	Salary - Office Personnel - Executive Administration
6320-003-180	Overtime Pay
6320-003-311	Contracted Office Personnel (Emp. Agencies Only)
6330-003-151	Salary - Office Personnel - General Administration
6330-003-180	Overtime Pay
6330-003-311	Contracted Office Personnel (Emp. Agencies Only)
6390-003-151	Salary - Office Personnel - Textbook Commission
6390-003-180	Overtime Pay
6390-003-199	Salary - Other Assignments - Textbook Commission
6390-003-311	Contracted Office Personnel - Textbook Commission
6410-003-151	Salary - Office Personnel - Office of the Principal
6410-003-180	Overtime Pay

PROGRAM REPORT CODE	PROGRAM TITLE
003	Non-Instructional Support Personnel

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6410-003-182	Substitute Pay
6410-003-311	Contracted Office Personnel (Emp. Agencies Only)
6520-003-151	Salary - Office Personnel - Fiscal Affairs
6520-003-180	Overtime Pay
6520-003-311	Contracted Office Personnel (Emp. Agencies Only)
6540-003-173	Salary - Custodian
6540-003-180	Overtime Pay
6540-003-311	Contracted Custodial Services
6620-003-151	Salary - Office Personnel - Planning, Research, Development, and Evaluation Services
6620-003-180	Overtime Pay
6620-003-311	Contracted Office Personnel (Emp. Agencies Only)
6630-003-151	Salary - Office Personnel - Information Services
6630-003-180	Overtime Pay
6630-003-311	Contracted Office Personnel (Emp. Agencies Only)
6640-003-151	Salary - Office Personnel - Staff Services
6640-003-180	Overtime Pay
6640-003-311	Contracted Office Personnel (Emp. Agencies Only)
6670-003-149	Salary-Oth Tech Assignment-Tech Support Services
6670-003-151	Salary - Office Personnel - Technology Support Services
6670-003-180	Overtime Pay
6670-003-311	Contracted Services - Technology Support Services
6690-003-621	Liability Insurance
6910-003-211	Employer's Social Security Cost
6910-003-221	Employer's Retirement Cost
6910-003-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
004	Instructional Support - Non-Certified (Dollar Allotment)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-004-142	Salary - Teacher Assistant
5100-004-146	Salary - Teacher Assistant Salary When Substituting
5100-004-180	Overtime Pay
5100-004-311	Contracted Services - Substitutes
5200-004-142	Salary - Teacher Assistant
5200-004-146	Salary - Teacher Assistant Salary When Substituting
5200-004-180	Overtime Pay
5200-004-311	Contracted Services - Substitutes
5500-004-142	Salary - Teacher Assistant
5500-004-146	Salary - Teacher Assistant Salary When Substituting
5500-004-180	Overtime Pay
5500-004-311	Contracted Services - Substitutes
5810-004-142	Salary - Teacher Assistant
5810-004-146	Salary - Teacher Assistant Salary When Substituting
5810-004-180	Overtime Pay
5810-004-311	Contracted Educational Medial Services
5820-004-142	Salary - Teacher Assistant
5820-004-146	Salary - Teacher Assistant Salary When Substituting
5820-004-180	Overtime Pay
5820-004-311	Contracted Attendance/Social Work Services
5830-004-142	Salary - Teacher Assistant
5830-004-146	Salary - Teacher Assistant Salary When Substituting
5830-004-180	Overtime Pay
5830-004-311	Contracted Guidance Services
5840-004-142	Salary - Teacher Assistant
5840-004-148	Salary - Other Professional Assignments - Non-Certified
5840-004-180	Overtime Pay
5840-004-311	Contracted Health Services
5850-004-142	Salary - Teacher Assistant
5850-004-146	Salary - Teacher Assistant Salary When Substituting
5850-004-180	Overtime Pay
5850-004-311	Contracted Psychological Services
5860-004-148	Salary - Other Professional Assignments - Non-Certified
5890-004-142	Salary - Teacher Assistant
5890-004-146	Salary - Teacher Assistant Salary When Substituting
5890-004-180	Overtime Pay
5890-004-311	Contracted Services
5910-004-211	Employer's Social Security Cost
5910-004-221	Employer's Retirement Cost
5910-004-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
005	School Building Administration

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6410-005-114	Salary - Classified Principal
6410-005-116	Salary - Assistant Principal
6410-005-119	Salary - Assistant Principal (Provisionally Licensed)
6910-005-211	Employer's Social Security Cost
6910-005-221	Employer's Retirement Cost
6910-005-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
006	Waivers for Unavailable Categories (Open Chart with Restrictions)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-006-	THIS IS AN OPEN CHART WITH RESTRICTIONS - NO SALARIES

PROGRAM REPORT CODE	PROGRAM TITLE
007	Instructional Support - Certified (Position Allotment)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-007-121	Salary - Teacher
5100-007-127	Salary - Interim Teacher - Noncertified
5100-007-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-007-121	Salary - Teacher - Exceptional Children
5200-007-124	Salary - Self-Contained Speech-Pathology
5200-007-127	Salary - Interim Teacher - Noncertified
5200-007-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-007-121	Salary - Remediation Reading Teacher
5810-007-121	Salary - Librarian/Media Specialist
5820-007-139	Salary - Attendance Counselor/Social Services
5830-007-121	Salary - Guidance Services
5840-007-139	Salary - Health Services
5850-007-139	Salary - Psychological Services
5860-007-124	Salary - Speech and Language Services
5860-007-139	Salary - Audiologist
5890-007-139	Salary - Other Pupil Support Services
5910-007-211	Employer's Social Security Cost
5910-007-221	Employer's Retirement Cost
5910-007-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-007-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
008	Dollar Allotments for K-3 Teachers

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-008-121	Salary - Teacher
5100-008-127	Salary - Interim Teacher - Noncertified
5100-008-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-008-129	Salary - Visiting International Faculty
5200-008-121	Salary - Teacher - Exceptional Children
5200-008-127	Salary - Interim Teacher - Noncertified
5200-008-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-008-129	Salary - Visiting International Faculty
5500-008-121	Salary - Teacher - Remediation
5500-008-127	Salary - Interim Teacher - Noncertified
5500-008-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5910-008-211	Employer's Social Security Cost
5910-008-221	Employer's Retirement Cost
5910-008-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-008-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
009	Non-Contributory Employee Benefits

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-009-193	Mentor Pay - Regular Instructional
5200-009-193	Mentor Pay - Special Instructional
5500-009-193	Mentor Pay - Remediation
5810-009-193	Mentor Pay - Educational Media Serv
5820-009-193	Mentor Pay - Attendance/Social Work
5830-009-193	Mentor Pay - Guidance
5840-009-193	Mentor Pay - Health Services
5850-009-193	Mentor Pay - Psychological Services
5860-009-193	Mentor Pay - Speech, Language Pathology
5870-009-193	Mentor Pay - Career Development, Coordination Services
5880-009-193	Mentor Pay - Special Population Services
5890-009-193	Mentor Pay - Other Student Support
5910-009-211	Employer's Social Security Cost
5910-009-221	Employer's Retirement Cost
5910-009-225	Matching Retirement Adjustment (Special Use Only)
5910-009-231	Employer's Hospitalization Insurance (for short-term disability only)
5920-009-179	Longevity Pay
5920-009-185	Bonus Leave Pay - Instructional Programs
5920-009-188	Annual Leave - Instructional Programs
5920-009-189	Payments for Short Term Disability
5920-009-190	Payments for Short Term Disability Beyond Six Months
6910-009-211	Employer's Social Security Cost
6910-009-221	Employer's Retirement Cost
6910-009-229	Other Ret Cost-Uniform Sch Resource Officers (Lee Co Only)
6910-009-231	Employer's Hospitalization Insurance Cost (for short-term disability only)
6920-009-179	Longevity Pay
6920-009-185	Bonus Leave Pay - Supporting Services
6920-009-188	Annual Leave - Supporting Services
6920-009-189	Payments for Short Term Disability
6920-009-190	Payments for Short Term Disability Beyond Six Months
7910-009-211	Employer's Social Security Cost
7910-009-221	Employer's Retirement Cost
7910-009-231	Employer's Hospitalization Insurance Cost (Disability Only)
7920-009-179	Longevity Pay
7920-009-185	Bonus Leave Pay - Community Services
7920-009-188	Annual Leave - Community Services
7920-009-189	Payments for Short Term Disability
7920-009-190	Payments for Short Term Disability Beyond Six Months

PROGRAM REPORT CODE	PROGRAM TITLE
010	Dollars for Certified Personnel (Open Chart with Restrictions)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-010-	THIS IS AN OPEN CHART WITH RESTRICTIONS

PROGRAM REPORT CODE	PROGRAM TITLE
011	NBPTS Educational Leave

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-011-146	Salary - Teacher Assistant Salary When Substituting
5100-011-182	Substitute Pay for NBPTS
5100-011-184	Full Time Substitute
5100-011-311	Contracted Services - Substitutes
5200-011-146	Salary - Teacher Assistant Salary When Substituting
5200-011-182	Substitute Pay for NBPTS
5200-011-184	Full Time Substitute
5200-011-311	Contracted Services - Substitutes
5500-011-146	Salary - Teacher Assistant Salary When Substituting
5500-011-182	Substitute Pay for NBPTS
5500-011-184	Full Time Substitute
5500-011-311	Contracted Services - Substitutes
5810-011-146	Salary - Teacher Assistant Salary When Substituting
5810-011-182	Substitute Pay for NBPTS
5810-011-184	Full Time Substitute
5810-011-311	Contracted Services - Substitutes
5910-011-211	Employer's Social Security Cost
5910-011-221	Employer's Retirement Cost
5910-011-231	Employer's Hospitalization Insurance Cost

012 Driver Training

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-012-121	Salary - Teacher/Scheduling Coordinator
5100-012-127	Salary - Interim Teacher - Noncertified
5100-012-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-012-148	Salary - Driver Training Site Coordinator
5100-012-199	Salary - Other Assignments (DMV certified instructors or other instructional staff-no clerical)
5100-012-311	Contracted Services
5100-012-326	Contracted Repairs and Maintenance - Equipment
5100-012-327	Rentals (Loan Cars)
5100-012-339	Other Transportation Services
5100-012-341	Telephone (for DPI approved monthly cell phone usage only)
5100-012-342	Postage (Film Return)
5100-012-411	Instructional Supplies
5100-012-412	Supplies and Materials
5100-012-414	Oil
5100-012-415	Tires and Tubes
5100-012-416	Repair Parts, Materials, Grease, Anti-Freeze
5100-012-417	Gas
5100-012-418	Computer Software and Supplies
5100-012-422	Textbooks - Other
5100-012-431	Library Books
5100-012-432	Periodicals
5100-012-433	Audiovisual Supplies and Materials
5100-012-435	On-line Materials/Subscriptions
5100-012-461	Lease/Purchase of Non-Capitalized Equipment - Instructional Use Only
5100-012-462	Lease/Purchase of Non-Capitalized Computer Hardware - Instructional Use Only
5100-012-541	Purchase of Equipment - Instructional Use Only
5100-012-542	Computer Hardware - Instructional Use Only
5100-012-551	Purchase of Vehicles
5100-012-622	Vehicle Liability Insurance
5100-012-623	Property Insurance
5100-012-691	License and Title Fees
5200-012-311	Contracted Services
5910-012-211	Employer's Social Security Cost
5910-012-221	Employer's Retirement Cost
5910-012-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-012-231	Employer's Hospitalization Insurance Cost
5920-012-179	Longevity Pay
5920-012-185	Bonus Leave Pay
5920-012-188	Annual Leave
5920-012-189	Payments for Short Term Disability

PROGRAM REPORT CODE	PROGRAM TITLE
012	Driver Training

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-012-182	Substitute Pay (Workshops)
5930-012-186	Salary - Workshop Participant
5930-012-199	Salary - Workshop Instructor
5930-012-311	Contracted Services
5930-012-312	Workshop Expenses
5990-012-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
013	Vocational Education - State Months of Employment

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-013-121	Salary - Teacher/Coop. Coordinator
5100-013-127	Salary - Interim Teacher - Noncertified
5100-013-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-013-129	Salary - VIF Teacher
5100-013-146	Salary - Teacher Assistant Salary When Substituting
5100-013-182	Substitute Pay
5100-013-184	Full-Time Substitute
5100-013-311	Contracted Services
5100-013-371	Tuition/Fees
5200-013-121	Salary - Teacher/Coop. Coordinator
5200-013-127	Salary - Interim Teacher - Noncertified
5200-013-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-013-129	Salary - VIF Teacher
5200-013-182	Substitute Pay
5200-013-184	Full-Time Substitute
5200-013-311	Contracted Services
5200-013-371	Tuition/Fees
5870-013-121	Salary - Career Development Coordinator Services
5880-013-121	Salary - Special Populations Coordinator
5910-013-211	Employer's Social Security Cost
5910-013-221	Employer's Retirement Cost
5910-013-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-013-231	Employer's Hospitalization Insurance Cost
5920-013-179	Longevity Pay
5920-013-185	Bonus Leave Pay
5920-013-188	Annual Leave
5920-013-189	Payments for Short Term Disability
6250-013-129	Salary - Curriculum Instruction Coordinator (VoCATS Only)
6910-013-211	Employer's Social Security Cost
6910-013-221	Employer's Retirement Cost
6910-013-231	Employer's Hospitalization Insurance Cost
6920-013-179	Longevity Pay
6920-013-185	Bonus Leave Pay
6920-013-188	Annual Leave
6920-013-189	Payments for Short Term Disability

014 Vocational Education - Program Support

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-014-121	Salary - Teacher/Coop. Coordinator
5100-014-127	Salary - Interim Teacher - Noncertified
5100-014-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-014-129	Salary - VIF Teacher
5100-014-142	Salary - Teacher Assistant
5100-014-143	Salary - Tutor
5100-014-146	Salary - Teacher Assistant Salary When Substituting
5100-014-177	Salary - Work Study Student
5100-014-180	Overtime Pay
5100-014-182	Substitute Pay
5100-014-184	Full-Time Substitute
5100-014-311	Contracted Services
5100-014-327	Rentals/Leases
5100-014-332	Travel
5100-014-334	Travel - Student
5100-014-339	Other Transportation Services
5100-014-341	Telephone - Coop.
5100-014-342	Postage
5100-014-343	Telecommunications Network
5100-014-351	Advertising Fees
5100-014-361	Printing and Binding
5100-014-362	Reproduction Costs
5100-014-371	Tuition/Fees
5100-014-391	Field Trips
5100-014-411	Instructional Supplies
5100-014-416	Repair Parts, Materials, and Related Labor
5100-014-418	Computer Software and Supplies
5100-014-422	Textbooks - Other
5100-014-431	Library Books (Reference)
5100-014-432	Periodicals
5100-014-433	Audiovisual Supplies and Materials
5100-014-435	On-line Materials/Subscriptions
5100-014-461	Lease/Purchase of Non-Capitalized Equipment
5100-014-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-014-541	Purchase of Equipment
5100-014-542	Computer Hardware
5100-014-629	Other Insurance and Judgments
5200-014-121	Salary - Teacher/Coop. Coordinator
5200-014-127	Salary - Interim Teacher - Noncertified
5200-014-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-014-129	Salary - VIF Teacher

014 Vocational Education - Program Support

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-014-142	Salary - Teacher Assistant
5200-014-143	Salary - Tutor
5200-014-146	Salary - Teacher Assistant Salary When Substituting
5200-014-177	Salary - Work Study Student
5200-014-180	Overtime Pay
5200-014-182	Substitute Pay
5200-014-184	Full-Time Substitute
5200-014-311	Contracted Services
5200-014-327	Rentals/Leases
5200-014-332	Travel
5200-014-334	Travel - Student
5200-014-339	Other Transportation Services
5200-014-341	Telephone - Coop.
5200-014-342	Postage
5200-014-343	Telecommunications Network
5200-014-351	Advertising Fees
5200-014-361	Printing and Binding
5200-014-362	Reproduction Costs
5200-014-371	Tuition/Fees
5200-014-391	Field Trips
5200-014-411	Instructional Supplies
5200-014-416	Repair Parts, Materials, and Related Labor
5200-014-418	Computer Software and Supplies
5200-014-422	Textbooks - Other
5200-014-431	Library Books (Reference)
5200-014-432	Periodicals
5200-014-433	Audiovisual Supplies and Materials
5200-014-435	On-line Materials/Subscriptions
5200-014-461	Lease/Purchase of Non-Capitalized Equipment
5200-014-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-014-541	Purchase of Equipment
5200-014-542	Purchase of Computer Hardware
5200-014-629	Other Insurance and Judgments
5870-014-121	Salary - Career Development Coordinator Services
5870-014-144	Salary - Technical Assistant
5870-014-180	Overtime Pay
5870-014-332	Travel
5870-014-341	Telephone
5870-014-342	Postage
5870-014-362	Reproduction Costs
5870-014-411	Instructional Supplies

014 Vocational Education - Program Support

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5870-014-418	Computer Software and Supplies
5870-014-431	Library Books (Reference)
5870-014-432	Periodicals
5870-014-433	Audiovisual Supplies and Materials
5870-014-435	On-line Materials/Subscriptions
5870-014-461	Lease/Purchase of Non-Capitalized Equipment
5870-014-462	Lease/Purchase of Non-Capitalized Computer Hardware
5870-014-541	Purchase of Equipment
5870-014-542	Purchase of Computer Hardware
5880-014-121	Salary - Special Populations Coordinator
5880-014-144	Salary - Technical Assistant
5880-014-180	Overtime Pay
5880-014-332	Travel
5880-014-341	Telephone
5880-014-342	Postage
5880-014-362	Reproduction Costs
5880-014-411	Instructional Supplies
5880-014-418	Computer Software and Supplies
5880-014-431	Library Books (Reference)
5880-014-432	Periodicals
5880-014-433	Audiovisual Supplies and Materials
5880-014-435	On-line Materials/Subscriptions
5880-014-461	Lease/Purchase of Non-Capitalized Equipment
5880-014-462	Lease/Purchase of Non-Capitalized Computer Hardware
5880-014-541	Purchase of Equipment
5880-014-542	Purchase of Computer Hardware
5890-014-147	Salary - Technical Assistant
5890-014-180	Overtime Pay
5890-014-319	Immunizations
5890-014-399	Student Background Check - Clinical Internships
5910-014-211	Employer's Social Security Cost
5910-014-221	Employer's Retirement Cost
5910-014-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-014-231	Employer's Hospitalization Insurance Cost
5920-014-179	Longevity Pay
5920-014-185	Bonus Leave Pay
5920-014-188	Annual Leave
5920-014-189	Payments for Short Term Disability
5930-014-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-014-182	Substitute Pay (Workshops)
5930-014-184	Full-Time Substitute

014 Vocational Education - Program Support

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-014-186	Salary - Workshop Participant
5930-014-199	Salary - Workshop Instructor
5930-014-311	Contracted Services
5930-014-312	Workshop Expenses
5990-014-696	Sales and Use Tax Expense
6210-014-151	Salary - Office Personnel
6210-014-180	Overtime Pay
6210-014-343	Telecommunications Network
6210-014-412	Supplies and Materials
6250-014-129	Salary - Curriculum Instruction Coordinator (VoCATS only)
6250-014-144	Salary - Technical Assistant (VoCATS only)
6250-014-180	Overtime Pay
6250-014-311	Contracted Services
6250-014-332	Travel (VoCATS only)
6250-014-341	Telephone (VoCATS only)
6250-014-342	Postage (VoCATS only)
6250-014-343	Telecommunications Network (VoCATS only)
6250-014-362	Reproduction Costs (VoCATS only)
6250-014-412	Supplies and Materials
6250-014-418	Computer Software and Supplies (VoCATS only)
6250-014-462	Lease/Purchase of Non-Capitalized Computer Hardware (VoCATS only)
6250-014-541	Purchase of Equipment (VoCATS only)
6250-014-542	Purchase of Computer Hardware (VoCATS only)
6320-014-177	Salary - Work Study Student
6410-014-177	Salary - Work Study Student
6520-014-177	Salary - Work Study Student
6540-014-177	Salary - Work Study Student
6550-014-171	Salary - Driver
6580-014-177	Salary - Work Study Student
6910-014-211	Employer's Social Security Cost
6910-014-221	Employer's Retirement Cost
6910-014-231	Employer's Hospitalization Insurance Cost
6920-014-179	Longevity Pay
6920-014-185	Bonus Leave Pay
6920-014-188	Annual Leave
6920-014-189	Payments for Short Term Disability
6930-014-186	Workshop Participant
6930-014-312	Workshop Expenses
6990-014-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
015	School Technology Fund

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-015-311	Contracted Services - Technology Related
5100-015-326	Contracted Repairs and Maintenance-Equipment
5100-015-411	Instructional Supplies
5100-015-416	Repair Parts, Materials, and Related Labor
5100-015-418	Computer Software and Supplies
5100-015-432	Periodicals
5100-015-433	Audiovisual Supplies and Materials
5100-015-435	On-line Materials/Subscriptions
5100-015-461	Lease/Purchase of Non-Capitalized Equipment
5100-015-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-015-541	Purchase of Equipment
5100-015-542	Purchase of Computer Hardware
5200-015-311	Contracted Services - Technology Related
5200-015-326	Contracted Repairs and Maintenance-Equipment
5200-015-411	Instructional Supplies
5200-015-416	Repair Parts, Materials, and Related Labor
5200-015-418	Computer Software and Supplies
5200-015-432	Periodicals
5200-015-433	Audiovisual Supplies and Materials
5200-015-435	On-line Materials/Subscriptions
5200-015-461	Lease/Purchase of Non-Capitalized Equipment
5200-015-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-015-541	Purchase of Equipment
5200-015-542	Purchase of Computer Hardware
5500-015-311	Contracted Services - Technology Related
5500-015-326	Contracted Repairs and Maintenance-Equipment
5500-015-411	Instructional Supplies
5500-015-416	Repair Parts, Materials, and Related Labor
5500-015-418	Computer Software and Supplies
5500-015-432	Periodicals
5500-015-433	Audiovisual Supplies and Materials
5500-015-435	On-line Materials/Subscriptions
5500-015-461	Lease/Purchase of Non-Capitalized Equipment
5500-015-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-015-541	Purchase of Equipment
5500-015-542	Purchase of Computer Hardware
5700-015-311	Contracted Services - Technology Related
5700-015-326	Contracted Repairs and Maintenance-Equipment
5700-015-411	Instructional Supplies
5700-015-416	Repair Parts, Materials, and Related Labor
5700-015-418	Computer Software and Supplies

015 School Technology Fund

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5700-015-432	Periodicals
5700-015-433	Audiovisual Supplies and Materials
5700-015-435	On-line Materials/Subscriptions
5700-015-461	Lease/Purchase of Non-Capitalized Equipment
5700-015-462	Lease/Purchase of Non-Capitalized Computer Hardware
5700-015-541	Purchase of Equipment
5700-015-542	Purchase of Computer Hardware
5810-015-311	Contracted Services - Technology Related
5810-015-326	Contracted Repairs and Maintenance-Equipment
5810-015-411	Instructional Supplies
5810-015-416	Repair Parts, Maintenance, and Related Labor
5810-015-418	Computer Software and Supplies
5810-015-432	Periodicals
5810-015-433	Audiovisual Supplies and Materials
5810-015-435	On-line Materials/Subscriptions
5810-015-461	Lease/Purchase of Non-Capitalized Equipment
5810-015-462	Lease/Purchase of Non-Capitalized Computer Hardware
5810-015-541	Purchase of Equipment
5810-015-542	Purchase of Computer Hardware
5910-015-211	Employer's Social Security Costs
5910-015-221	Employer's Retirement Costs
5930-015-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-015-182	Substitute Pay (Workshops)
5930-015-184	Full-Time Substitute
5930-015-186	Salary - Workshop Participant
5930-015-199	Salary - Workshop Instructor
5930-015-311	Contracted Services
5930-015-312	Workshop Expenses
5990-015-696	Sales and Use Tax Expense
6580-015-412	Supplies and Materials (Technical Infrastructure)
6580-015-416	Repair Parts, Materials, and Related Labor (Technical Infrastructure)
6580-015-522	General Contract (Technical Infrastructure)
6580-015-523	Heating Contract (Technical Infrastructure)
6580-015-524	Electrical Contract (Technical Infrastructure)
6580-015-526	Architects Fees (Technical Infrastructure)
6580-015-529	Miscellaneous Contracts and Other Charges (Technical Infrastructure)
6620-015-311	Contracted Services
6620-015-326	Contracted Repairs and Maintenance - Equipment
6620-015-341	Telephone (For Telecommunications Services Only)
6620-015-343	Telecommunications Services
6620-015-411	Instructional Supplies

PROGRAM REPORT CODE	PROGRAM TITLE
015	School Technology Fund

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-015-416	Repair Parts, Materials, and Related Labor
6620-015-418	Computer Software and Supplies
6620-015-432	Periodicals
6620-015-433	Audiovisual Supplies and Materials
6620-015-435	On-line Materials/Subscriptions
6670-015-311	Contracted Technology Support Services
6670-015-418	Technology Support Services - Computer Software & Supplies
6690-015-326	Contracted Repairs and Maintenance-Equipment
6690-015-341	Telephone (For Hookup and Monthly Telephone Charges for Telecommunications Only)
6690-015-343	Telecommunications Services
6690-015-418	Computer Software and Supplies
6690-015-461	Lease/Purchase of Non-Capitalized Equipment
6690-015-462	Lease/Purchase of Non-Capitalized Computer Equipment
6690-015-522	General Contract (Technical Infrastructure)
6690-015-523	Heating Contract (Technical Infrastructure)
6690-015-524	Electrical Contract (Technical Infrastructure)
6690-015-526	Architects Fees (Technical Infrastructure)
6690-015-529	Miscellaneous Contracts and Other Charges (Technical Infrastructure)
6690-015-541	Purchase of Equipment
6690-015-542	Purchase of Computer Hardware
6910-015-211	Employer's Social Security Cost
6910-015-221	Employer's Retirement Cost
6930-015-186	Salary - Workshop Participant
6930-015-199	Salary - Workshop Instructor
6930-015-312	Workshop Expenses
6990-015-696	Sales and Use Tax Expense
8100-015-697	Sales and Use Tax Refund

PROGRAM REPORT CODE	PROGRAM TITLE
019	Small County Supplemental Funding (Open Chart with Restrictions)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-019-	THIS IS AN OPEN CHART - CAN NOT BE USED FOR CAPITAL OUTLAY OR CENTRAL OFFICE

PROGRAM REPORT CODE	PROGRAM TITLE
020	Foreign Exchange - Program Enhancement

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-020-129	Salary - Foreign Exchange Teacher
5100-020-146	Salary - Teacher Assistant Salary When Substituting
5100-020-182	Substitute Pay
5100-020-184	Full-Time Substitute
5100-020-311	Contracted Services
5100-020-332	Travel - Foreign Exchange Teacher
5100-020-343	Telecommunications Network
5100-020-371	Tuition Fees
5100-020-411	Instructional Supplies and Materials
5100-020-418	Computer Software and Supplies
5100-020-431	Library Books
5100-020-432	Periodicals
5100-020-433	Audiovisual Supplies and Materials
5100-020-435	On-line Materials/Subscriptions
5100-020-461	Lease/Purchase of Non-Capitalized Equipment
5100-020-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-020-541	Purchase of Equipment
5100-020-542	Purchase of Computer Hardware
5200-020-129	Salary - Foreign Exchange Teacher
5200-020-146	Salary - Teacher Assistant Salary When Substituting
5200-020-182	Substitute Pay
5200-020-184	Full-Time Substitute
5200-020-311	Contracted Services
5200-020-332	Travel - Foreign Exchange Teacher
5200-020-343	Telecommunications Network
5200-020-371	Tuition Fees
5200-020-411	Instructional Supplies and Materials
5200-020-418	Computer Software and Supplies
5200-020-431	Library Books
5200-020-432	Periodicals
5200-020-433	Audiovisual Supplies and Materials
5200-020-435	On-line Materials/Subscriptions
5200-020-461	Lease/Purchase of Non-Capitalized Equipment
5200-020-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-020-541	Purchase of Equipment
5200-020-542	Purchase of Computer Hardware
5500-020-129	Salary - Foreign Exchange Teacher
5500-020-146	Salary - Teacher Assistant Salary When Substituting
5500-020-182	Substitute Pay
5500-020-184	Full-Time Substitute
5500-020-311	Contracted Services

PROGRAM REPORT CODE	PROGRAM TITLE
020	Foreign Exchange - Program Enhancement

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-020-332	Travel - Foreign Exchange Teacher
5500-020-343	Telecommunications Network
5500-020-371	Tuition Fees
5500-020-411	Instructional Supplies and Materials
5500-020-418	Computer Software and Supplies
5500-020-431	Library Books
5500-020-432	Periodicals
5500-020-433	Audiovisual Supplies and Materials
5500-020-435	On-line Materials/Subscriptions
5500-020-461	Lease/Purchase of Non-Capitalized Equipment
5500-020-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-020-541	Purchase of Equipment
5500-020-542	Purchase of Computer Hardware
5910-020-211	Employer's Social Security Cost
5910-020-221	Employer's Retirement Cost (Host Teacher Only)
5920-020-199	Host Teacher Pay (For Visiting International Faculty)
5930-020-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-020-182	Substitute Pay (Workshops)
5930-020-312	Workshop Expenses - Foreign Exchange Teacher
5990-020-696	Sales and Use Tax Expense

021 Military Differential Pay

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-021-187	Military Salary Differential Pay
5200-021-187	Military Salary Differential Pay
5300-021-187	Military Salary Differential Pay
5400-021-187	Military Salary Differential Pay
5500-021-187	Military Salary Differential Pay
5700-021-187	Military Salary Differential Pay
5810-021-187	Military Salary Differential Pay
5820-021-187	Military Salary Differential Pay
5830-021-187	Military Salary Differential Pay
5840-021-187	Military Salary Differential Pay
5850-021-187	Military Salary Differential Pay
5860-021-187	Military Salary Differential Pay
5870-021-187	Military Salary Differential Pay
5880-021-187	Military Salary Differential Pay
5890-021-187	Military Salary Differential Pay
5910-021-211	Employer's Social Security Cost
6110-021-187	Military Salary Differential Pay
6140-021-187	Military Salary Differential Pay
6190-021-187	Military Salary Differential Pay
6210-021-187	Military Salary Differential Pay
6220-021-187	Military Salary Differential Pay
6250-021-187	Military Salary Differential Pay
6320-021-187	Military Salary Differential Pay
6330-021-187	Military Salary Differential Pay
6390-021-187	Military Salary Differential Pay
6410-021-187	Military Salary Differential Pay
6420-021-187	Military Salary Differential Pay
6510-021-187	Military Salary Differential Pay
6520-021-187	Military Salary Differential Pay
6530-021-187	Military Salary Differential Pay
6540-021-187	Military Salary Differential Pay
6550-021-187	Military Salary Differential Pay
6560-021-187	Military Salary Differential Pay
6570-021-187	Military Salary Differential Pay
6580-021-187	Military Salary Differential Pay
6590-021-187	Military Salary Differential Pay
6610-021-187	Military Salary Differential Pay
6620-021-187	Military Salary Differential Pay
6630-021-187	Military Salary Differential Pay
6640-021-187	Military Salary Differential Pay
6650-021-187	Military Salary Differential Pay

PROGRAM REPORT CODE	PROGRAM TITLE
021	Military Differential Pay

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6660-021-187	Military Salary Differential Pay
6670-021-187	Military Salary Differential Pay
6690-021-187	Military Salary Differential Pay
6910-021-211	Employer's Social Security Cost
7100-021-187	Military Salary Differential Pay
7910-021-211	Employer's Social Security Cost

PROGRAM REPORT CODE	PROGRAM TITLE
022	Mentors (Full-Time) (Special Allotment)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-022-193	Mentor Pay - Regular Instructional
5200-022-193	Mentor Pay - Special Instructional
5910-022-211	Employer's Social Security Cost
5910-022-221	Employer's Retirement Cost
6210-022-129	Salary - Mentor (Full-time)
6210-022-332	Travel - Mentor
6910-022-211	Employer's Social Security Cost
6910-022-221	Employer's Retirement Cost
6910-022-231	Employer's Hospital Ins Cost

PROGRAM REPORT CODE	PROGRAM TITLE
024	Disadvantaged Student Supplemental Funding

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-024-121	Salary - Teacher
5100-024-127	Salary - Interim Teacher - Noncertified
5100-024-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-024-142	Salary - Teacher Assistant
5100-024-143	Salary - Tutor
5100-024-146	Salary - Teacher Assistant Salary When Substituting
5100-024-180	Overtime Pay
5100-024-181	Supplementary Pay
5100-024-182	Substitute Pay
5100-024-183	Bonus Pay
5100-024-184	Full-Time Substitute
5100-024-193	Mentor Pay
5100-024-311	Contracted Services
5100-024-411	Instructional Supplies
5100-024-418	Computer Software and Supplies
5100-024-422	Textbooks - Other
5100-024-431	Library Books
5100-024-432	Periodicals
5100-024-433	Audiovisual Supplies and Materials
5100-024-435	On-line Materials/Subscriptions
5100-024-461	Lease/Purchase of Non-Capitalized Equipment
5100-024-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-024-541	Purchase of Equipment
5100-024-542	Purchase of Computer Hardware
5200-024-121	Salary - Teacher - Exceptional Child
5200-024-123	Salary - Teacher - Homebound Exceptional Child
5200-024-127	Salary - Interim Teacher - Noncertified
5200-024-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-024-142	Salary - Teacher Assistant
5200-024-143	Salary - Tutor
5200-024-146	Salary - Teacher Assistant Salary When Substituting
5200-024-180	Overtime Pay
5200-024-181	Supplementary Pay
5200-024-182	Substitute Pay
5200-024-183	Bonus Pay
5200-024-184	Full-Time Substitute
5200-024-193	Mentor Pay
5200-024-311	Contracted Services
5200-024-411	Instructional Supplies
5200-024-418	Computer Software and Supplies
5200-024-422	Textbooks - Other

PROGRAM REPORT CODE	PROGRAM TITLE
024	Disadvantaged Student Supplemental Funding

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-024-431	Library Books
5200-024-432	Periodicals
5200-024-433	Audiovisual Supplies and Materials
5200-024-435	On-line Materials/Subscriptions
5200-024-461	Lease/Purchase of Non-Capitalized Equipment
5200-024-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-024-541	Purchase of Equipment
5200-024-542	Purchase of Computer Hardware
5500-024-121	Salary - Teacher - Remediation
5500-024-123	Salary - Teacher - Homebound Remediation
5500-024-127	Salary - Interim Teacher - Noncertified
5500-024-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-024-142	Salary - Teacher Assistant
5500-024-143	Salary - Tutor
5500-024-146	Salary - Teacher Assistant Salary When Substituting
5500-024-180	Overtime Pay
5500-024-181	Supplementary Pay
5500-024-182	Substitute Pay
5500-024-183	Bonus Pay
5500-024-184	Full-Time Substitute
5500-024-193	Mentor Pay
5500-024-311	Contracted Services
5500-024-411	Instructional Supplies
5500-024-418	Computer Software and Supplies
5500-024-422	Textbooks - Other
5500-024-431	Library Books
5500-024-432	Periodicals
5500-024-433	Audiovisual Supplies and Materials
5500-024-435	On-line Materials/Subscriptions
5500-024-461	Lease/Purchase of Non-Capitalized Equipment
5500-024-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-024-541	Purchase of Equipment
5500-024-542	Purchase of Computer Hardware
5810-024-121	Salary - Library/Media Specialist
5810-024-142	Salary - Teacher Assistant
5810-024-146	Salary - Teacher Assistant Salary When Substituting
5810-024-180	Overtime Pay
5810-024-181	Supplementary Pay
5810-024-182	Substitute Pay
5810-024-183	Bonus Pay
5810-024-193	Mentor Pay

024 Disadvantaged Student Supplemental Funding

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5810-024-311	Contracted Services
5820-024-139	Salary - Attendance Counselor/Social Work Services
5820-024-142	Salary - Assistant
5820-024-180	Overtime Pay
5820-024-181	Supplementary Pay
5820-024-183	Bonus Pay
5820-024-193	Mentor Pay
5820-024-311	Contracted Services
5820-024-418	Computer Software and Supplies
5830-024-121	Salary - Guidance Services
5830-024-142	Salary - Assistant
5830-024-180	Overtime Pay
5830-024-181	Supplementary Pay
5830-024-183	Bonus Pay
5830-024-193	Mentor Pay
5830-024-311	Contracted Services
5840-024-139	Salary - Health Services - Certified Nurse
5840-024-142	Salary - Assistant
5840-024-148	Salary - Non-Certified Nurse
5840-024-180	Overtime Pay
5840-024-181	Supplementary Pay
5840-024-183	Bonus Pay
5840-024-193	Mentor Pay
5840-024-311	Contracted Services
5850-024-139	Salary - Psychological Services
5850-024-142	Salary - Assistant
5850-024-180	Overtime Pay
5850-024-181	Supplementary Pay
5850-024-183	Bonus Pay
5850-024-193	Mentor Pay
5850-024-311	Contracted Services
5890-024-139	Salary - Other Pupil Support Services
5890-024-142	Salary - Assistant
5890-024-180	Overtime Pay
5890-024-181	Supplementary Pay
5890-024-182	Substitute Pay
5890-024-183	Bonus Pay
5890-024-193	Mentor Pay
5890-024-311	Contracted Services
5890-024-399	Student Incentives
5910-024-211	Employer's Social Security Cost

PROGRAM REPORT CODE	PROGRAM TITLE
024	Disadvantaged Student Supplemental Funding

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-024-221	Employer's Retirement Cost
5910-024-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-024-231	Employer's Hospitalization Insurance Cost
5920-024-372	Employee Education Reimbursement
5930-024-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-024-182	Substitute Pay (Workshops)
5930-024-184	Full-Time Substitute
5930-024-186	Salary - Workshop Participant
5930-024-199	Salary - Workshop Instructor
5930-024-311	Contracted Services
5930-024-312	Workshop Expenses
5990-024-351	Publicity/Advertising/Recruitment
5990-024-696	Sales and Use Tax Expense
6190-024-159	Salary - EC Data Manager
6210-024-113	Salary - Lateral Entry Coordinator
6210-024-129	Salary - Full Time Mentor
6410-024-181	Supplemental Pay (School Based Administration)
6410-024-183	Bonus Pay (School Based Administration)
6550-024-171	Salary - Driver
6550-024-172	Substitute Driver
6550-024-180	Overtime Pay
6550-024-199	Salary - Transportation Safety Assistant
6550-024-331	Contracted Transportation
6550-024-412	Supplies and Materials
6550-024-417	Gas/Diesel Fuel
6670-024-139	Salary - Certified Technology Support Services Technician
6670-024-148	Salary - Noncertified Technology Support Services Technician
6670-024-180	Overtime Pay
6670-024-183	Bonus Pay
6670-024-311	Contracted Services - Technology Support Services Technician
6910-024-211	Employer's Social Security Cost
6910-024-221	Employer's Retirement Cost
6910-024-231	Employer's Hospitalization Insurance Cost
6930-024-186	Salary - Workshop Participant
6930-024-199	Salary - Workshop Instructor
6930-024-312	Workshop Expenses
6990-024-351	Publicity/Advertising
6990-024-399	Staff Appreciation Expenses
6990-024-611	Fees - Teacher Licensure Reimbursement
6990-024-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
027	Teacher Assistants

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-027-142	Salary - Teacher Assistant
5100-027-146	Salary - Teacher Assistant Salary When Substituting
5100-027-180	Overtime Pay
5100-027-311	Contracted Services
5200-027-142	Salary - Teacher Assistant
5200-027-146	Salary - Teacher Assistant Salary When Substituting
5200-027-180	Overtime Pay
5200-027-311	Contracted Services
5500-027-142	Salary - Teacher Assistant
5500-027-146	Salary - Teacher Assistant Salary When Substituting
5500-027-180	Overtime Pay
5500-027-311	Contracted Services
5890-027-147	Salary - Technology Assistant
5890-027-180	Overtime Pay
5910-027-211	Employer's Social Security Cost
5910-027-221	Employer's Retirement Cost
5910-027-231	Employer's Hospitalization Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
028	Staff Development

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-028-211	Employer's Social Security Cost
5910-028-221	Employer's Retirement Cost
5930-028-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-028-182	Substitute Pay (Workshops)
5930-028-184	Full-Time Substitute
5930-028-186	Salary - Workshop Participant
5930-028-199	Salary - Workshop Instructor
5930-028-311	Contracted Services
5930-028-312	Workshop Expenses
5990-028-696	Sales and Use Tax Expense
6910-028-211	Employer's Social Security Cost
6910-028-221	Employer's Retirement Cost
6930-028-186	Salary - Workshop Participant
6930-028-199	Salary - Workshop Instructor
6930-028-312	Workshop Expenses
6990-028-696	Sales and Use Tax Expense

029 Behavioral Support

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-029-121	Salary - Teacher
5200-029-127	Salary - Interim Teacher - Noncertified
5200-029-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-029-129	Salary - VIF Teacher
5200-029-139	Salary - Other Professional Assignment
5200-029-142	Salary - Teacher Assistant
5200-029-143	Salary - Tutor
5200-029-146	Salary - Teacher Assistant Salary When Substituting
5200-029-180	Overtime Pay
5200-029-182	Substitute Pay
5200-029-184	Full-Time Substitute
5200-029-199	Salary - Other Assignment
5200-029-311	Contracted Services
5200-029-332	Travel - Itinerant Teacher
5200-029-336	Travel - Itinerant Teacher (Greater than IRS Allowable Rate)
5200-029-371	Tuition/Fees
5200-029-411	Instructional Supplies
5200-029-412	Supplies and Materials
5200-029-418	Computer Software and Supplies
5500-029-121	Salary - Teacher
5500-029-127	Salary - Interim Teacher - Noncertified
5500-029-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-029-129	Salary - VIF Teacher
5500-029-139	Salary - Other Professional Assignment
5500-029-142	Salary - Teacher Assistant
5500-029-143	Salary - Tutor
5500-029-146	Salary - Teacher Assistant Salary When Substituting
5500-029-180	Overtime Pay
5500-029-182	Substitute Pay
5500-029-184	Full-Time Substitute
5500-029-199	Salary - Other Assignment
5500-029-311	Contracted Services
5500-029-371	Tuition/Fees
5500-029-411	Instructional Supplies
5500-029-412	Supplies and Materials
5500-029-418	Computer Software and Supplies
5820-029-139	Salary - Social Worker
5830-029-121	Salary - Guidance Services
5830-029-311	Contracted Guidance Services
5840-029-145	Salary - Physical Therapist
5840-029-180	Overtime Pay

029 Behavioral Support

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5840-029-311	Contracted Physical Therapy Services
5850-029-139	Salary - Psychological Services
5850-029-311	Contracted Psychological Services
5860-029-124	Salary - Speech and Language Services
5860-029-148	Salary - Other Professional Assignments - Non-Certified
5860-029-182	Substitute Pay
5860-029-311	Contracted Services
5890-029-139	Salary - Other Pupil Support Services
5890-029-145	Salary - Occupational Therapist
5890-029-149	Salary - Recreation Specialist
5890-029-180	Overtime Pay
5890-029-311	Contracted Occupational Therapy Services
5890-029-332	Travel - Itinerant Teacher
5890-029-336	Travel - Itinerant Teacher (Greater than IRS Allowable Rate)
5910-029-211	Employer's Social Security Cost
5910-029-221	Employer's Retirement Cost
5910-029-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-029-231	Employer's Hospitalization Insurance Cost
5930-029-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-029-182	Substitute Pay (Workshops)
5930-029-184	Full-Time Substitute
5930-029-186	Salary - Workshop Participant
5930-029-199	Salary - Workshop Instructor
5930-029-311	Contracted Services
5930-029-312	Workshop Expenses
5990-029-696	Sales and Use Tax Expense
6550-029-180	Overtime Pay
6550-029-199	Salary - Transportation Safety Assistant
6910-029-211	Employer's Social Security Cost
6910-029-221	Employer's Retirement Cost
6910-029-231	Employer's Hospitalization Insurance Cost
6930-029-312	Workshop Expenses
6990-029-696	Sales and Use Tax Expense

031 Low-Wealth Counties Supplemental Funding

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-031-121	Salary - Teacher
5100-031-127	Salary - Interim Teacher - Noncertified
5100-031-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-031-142	Salary - Teacher Assistant
5100-031-143	Salary - Tutor
5100-031-146	Salary - Teacher Assistant Salary When Substituting
5100-031-180	Overtime Pay
5100-031-181	Supplementary Pay
5100-031-182	Substitute Pay
5100-031-184	Full-Time Substitute
5100-031-311	Contracted Services
5100-031-411	Instructional Supplies
5100-031-418	Computer Software and Supplies
5100-031-422	Textbooks - Other
5100-031-431	Library Books
5100-031-432	Periodicals
5100-031-433	Audiovisual Supplies and Materials
5100-031-435	On-line Materials/Subscriptions
5100-031-461	Lease/Purchase of Non-Capitalized Equipment
5100-031-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-031-541	Purchase of Equipment
5100-031-542	Purchase of Computer Hardware
5100-031-613	Teach for America Fee
5200-031-121	Salary - Teacher - Exceptional Child
5200-031-123	Salary - Teacher - Homebound Exceptional Child
5200-031-127	Salary - Interim Teacher - Noncertified
5200-031-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-031-142	Salary - Teacher Assistant
5200-031-143	Salary - Tutor
5200-031-146	Salary - Teacher Assistant Salary When Substituting
5200-031-180	Overtime Pay
5200-031-181	Supplementary Pay
5200-031-182	Substitute Pay
5200-031-184	Full-Time Substitute
5200-031-311	Contracted Services
5200-031-398	Special Payment to Eckerd Camps (Payment to NCDPI)
5200-031-411	Instructional Supplies
5200-031-418	Computer Software and Supplies
5200-031-422	Textbooks - Other
5200-031-431	Library Books
5200-031-432	Periodicals

031 Low-Wealth Counties Supplemental Funding

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-031-433	Audiovisual Supplies and Materials
5200-031-435	On-line Materials/Subscriptions
5200-031-461	Lease/Purchase of Non-Capitalized Equipment
5200-031-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-031-541	Purchase of Equipment
5200-031-542	Purchase of Computer Hardware
5500-031-121	Salary - Teacher - Remediation
5500-031-123	Salary - Teacher - Homebound Remediation
5500-031-127	Salary - Interim Teacher - Noncertified
5500-031-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-031-142	Salary - Teacher Assistant
5500-031-143	Salary - Tutor
5500-031-146	Salary - Teacher Assistant Salary When Substituting
5500-031-180	Overtime Pay
5500-031-181	Supplementary Pay
5500-031-182	Substitute Pay
5500-031-184	Full-Time Substitute
5500-031-311	Contracted Services
5500-031-411	Instructional Supplies
5500-031-418	Computer Software and Supplies
5500-031-422	Textbooks - Other
5500-031-431	Library Books
5500-031-432	Periodicals
5500-031-433	Audiovisual Supplies and Materials
5500-031-435	On-line Materials/Subscriptions
5500-031-461	Lease/Purchase of Non-Capitalized Equipment
5500-031-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-031-541	Purchase of Equipment
5500-031-542	Purchase of Computer Hardware
5810-031-121	Salary - Library/Media Specialist
5810-031-142	Salary - Teacher Assistant
5810-031-146	Salary - Teacher Assistant Salary When Substituting
5810-031-180	Overtime Pay
5810-031-181	Supplementary Pay
5810-031-182	Substitute Pay
5810-031-311	Contracted Services
5820-031-139	Salary - Attendance Counselor/Social Work Services
5820-031-142	Salary - Teacher Assistant
5820-031-180	Overtime Pay
5820-031-181	Supplementary Pay
5820-031-311	Contracted Services

031 Low-Wealth Counties Supplemental Funding

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-031-418	Computer Software and Supplies
5830-031-121	Salary - Guidance Services
5830-031-142	Salary - Teacher Assistant
5830-031-180	Overtime Pay
5830-031-181	Supplementary Pay
5830-031-311	Contracted Services
5840-031-139	Salary - Health Services
5840-031-142	Salary - Teacher Assistant
5840-031-148	Salary - Other Professional Assignments - Non-Certified
5840-031-180	Overtime Pay
5840-031-181	Supplementary Pay
5840-031-311	Contracted Services
5850-031-139	Salary - Psychological Services
5850-031-142	Salary - Teacher Assistant
5850-031-180	Overtime Pay
5850-031-181	Supplementary Pay
5850-031-311	Contracted Services
5890-031-139	Salary - Other Pupil Support Services
5890-031-142	Salary - Teacher Assistant
5890-031-180	Overtime Pay
5890-031-181	Supplementary Pay
5890-031-182	Substitute Pay
5890-031-311	Contracted Services
5910-031-211	Employer's Social Security Cost
5910-031-221	Employer's Retirement Cost
5910-031-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-031-231	Employer's Hospitalization Insurance Cost
5930-031-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-031-182	Substitute Pay (Workshops)
5930-031-184	Full-Time Substitute
5930-031-186	Salary - Workshop Participant
5930-031-199	Salary - Workshop Instructor
5930-031-311	Contracted Services
5930-031-312	Workshop Expenses
5990-031-696	Sales and Use Tax Expense
6320-031-151	Salary - Office Personnel - Executive Administration
6320-031-180	Overtime Pay
6330-031-151	Salary - Office Personnel - General Administration
6330-031-180	Overtime Pay
6410-031-151	Salary - Office Personnel - Office of the Principal
6410-031-180	Overtime Pay

PROGRAM REPORT CODE	PROGRAM TITLE
031	Low-Wealth Counties Supplemental Funding

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6520-031-151	Salary - Office Personnel - Fiscal Affairs
6520-031-180	Overtime Pay
6540-031-311	Contracted Services - Operation of Plant Cost (DPI)
6670-031-139	Salary - Certified Technology Support Services Technician
6670-031-148	Salary - Noncertified Technology Support Services Technician
6670-031-151	Salary - Office Personnel - Technology Support Services
6670-031-180	Overtime Pay
6670-031-311	Contracted Services - Technology Support Services Technician
6910-031-211	Employer's Social Security Cost
6910-031-221	Employer's Retirement Cost
6910-031-231	Employer's Hospitalization Insurance Cost
6930-031-186	Salary - Workshop Participant
6930-031-199	Salary - Workshop Instructor
6930-031-312	Workshop Expenses
6990-031-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
032	Children with Special Needs

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-032-121	Salary - Teacher
5200-032-123	Salary - Teacher - Homebound Special Needs Child
5200-032-124	Salary - Self-Contained Speech-Pathology
5200-032-127	Salary - Interim Teacher - Noncertified
5200-032-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-032-129	Salary - Visiting International Faculty
5200-032-139	Salary - Other Professional Assignment
5200-032-142	Salary - Teacher Assistant
5200-032-143	Salary - Tutor
5200-032-146	Salary - Teacher Assistant Salary When Substituting
5200-032-149	Salary - Braillist/Educational Interpreter
5200-032-180	Overtime Pay
5200-032-182	Substitute Pay
5200-032-184	Full-Time Substitute
5200-032-199	Salary - Bus Monitors
5200-032-311	Contracted Services
5200-032-326	Contracted Repairs and Maintenance - Equipment
5200-032-327	Rentals/Leases
5200-032-332	Travel - Itinerant Personnel
5200-032-342	Postage
5200-032-343	Telecommunications Network
5200-032-351	Advertising Fees
5200-032-361	Printing and Binding
5200-032-371	Tuition Fees
5200-032-391	Field Trips
5200-032-398	Special Payment to Eckerd Camps (Payment to NCDPI)
5200-032-399	Other Purchased Services
5200-032-411	Instructional Supplies
5200-032-412	Supplies and Materials
5200-032-416	Repair Parts, Materials, and Related Labor
5200-032-418	Computer Software and Supplies
5200-032-422	Textbooks - Other
5200-032-431	Library Books
5200-032-432	Periodicals
5200-032-433	Audiovisual Supplies and Materials
5200-032-435	On-line Materials/Subscriptions
5200-032-459	Other Food Purchases
5200-032-461	Lease/Purchase of Non-Capitalized Equipment
5200-032-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-032-541	Purchase of Equipment
5200-032-542	Purchase of Computer Hardware

032 Children with Special Needs

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-032-628	Scholastic Accident Insurance
5500-032-121	Salary - Teacher
5500-032-123	Salary - Teacher - Homebound Remediation
5500-032-127	Salary - Interim Teacher - Noncertified
5500-032-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-032-139	Salary - Other Professional Assignment
5500-032-142	Salary - Teacher Assistant
5500-032-143	Salary - Tutor
5500-032-146	Salary - Teacher Assistant Salary When Substituting
5500-032-180	Overtime Pay
5500-032-182	Substitute Pay
5500-032-184	Full-Time Substitute
5500-032-311	Contracted Services
5500-032-326	Contracted Repairs and Maintenance - Equipment
5500-032-327	Rentals/Leases
5500-032-332	Travel - Itinerant Personnel
5500-032-342	Postage
5500-032-343	Telecommunications Network
5500-032-351	Advertising Fees
5500-032-361	Printing and Binding
5500-032-371	Tuition Fees
5500-032-391	Field Trips
5500-032-399	Other Purchased Services
5500-032-411	Instructional Supplies
5500-032-412	Supplies and Materials
5500-032-416	Repair Parts, Materials, and Related Labor
5500-032-418	Computer Software and Supplies
5500-032-422	Textbooks - Other
5500-032-431	Library Books
5500-032-432	Periodicals
5500-032-433	Audiovisual Supplies and Materials
5500-032-435	On-line Materials/Subscriptions
5500-032-459	Other Food Purchases
5500-032-461	Lease/Purchase of Non-Capitalized Equipment
5500-032-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-032-541	Purchase of Equipment
5500-032-542	Purchase of Computer Hardware
5820-032-139	Salary - Attendance Counselor/Social Work Services
5820-032-311	Contracted Social Work Services
5820-032-332	Travel
5820-032-418	Computer Software and Supplies

PROGRAM REPORT CODE	PROGRAM TITLE
032	Children with Special Needs

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5830-032-311	Contracted Guidance Services
5840-032-139	Salary - Health Services
5840-032-145	Salary - Physical Therapist and Assistants
5840-032-148	Salary - Other Professional Assignments - Non-Certified
5840-032-180	Overtime Pay
5840-032-311	Contracted Health Services
5840-032-319	Medical Evaluations
5840-032-326	Contracted Repairs and Maintenance - Equipment
5840-032-332	Travel - Itinerant Personnel
5840-032-412	Supplies and Materials
5840-032-461	Lease/Purchase of Non-Capitalized Equipment
5840-032-541	Purchase of Equipment
5850-032-139	Salary - Psychological Services
5850-032-311	Contracted Psychological Services
5850-032-332	Travel - Itinerant Personnel
5850-032-411	Instructional Supplies
5850-032-412	Supplies and Materials
5850-032-435	On-line Materials/Subscriptions
5860-032-124	Salary - Speech and Language Services
5860-032-139	Salary - Audiologist
5860-032-148	Salary - Other Professional Assignments - Non-Certified
5860-032-182	Substitute Pay
5860-032-311	Contracted Speech and Language Services
5860-032-332	Travel - Itinerant Personnel
5890-032-139	Salary - Other Pupil Support Services
5890-032-145	Salary - Occupational Therapist and Assistants
5890-032-149	Salary - Therapeutic Recreation Specialist
5890-032-180	Overtime Pay
5890-032-311	Contracted Occupational Therapy Services
5890-032-332	Travel - Itinerant Personnel
5890-032-412	Supplies and Materials
5890-032-461	Lease/Purchase of Non-Capitalized Equipment
5890-032-541	Purchase of Equipment
5890-032-699	P.A.C. Expenses
5910-032-211	Employer's Social Security Cost
5910-032-221	Employer's Retirement Cost
5910-032-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-032-231	Employer's Hospitalization Insurance Cost
5930-032-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-032-182	Substitute Pay (Workshops)
5930-032-184	Full-Time Substitute

PROGRAM REPORT CODE	PROGRAM TITLE
032	Children with Special Needs

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-032-186	Salary - Workshop Participant
5930-032-199	Salary - Workshop Instructor
5930-032-311	Contracted Services
5930-032-312	Workshop Expenses
5990-032-696	Sales and Use Tax Expense
6190-032-159	Salary - Data Manager
6190-032-180	Overtime Pay
6330-032-151	Salary - Office Personnel
6330-032-180	Overtime Pay
6330-032-311	Contracted Services (For Temporary Office Personnel)
6330-032-332	Travel
6330-032-341	Telephone
6330-032-342	Postage
6330-032-412	Supplies and Materials
6330-032-418	Computer Software and Supplies
6330-032-462	Lease/Purchase of Non-Capitalized Computer Hardware
6330-032-542	Purchase of Computer Hardware
6330-032-611	Membership Dues and Fees
6550-032-171	Salary - Driver (For Preschool Children with Disabilities Only)
6550-032-180	Overtime Pay (For Preschool Children with Disabilities Only)
6550-032-199	Salary - Transp. Safety Assist./Bus Monitor (For Presch Child. w/ Disabil. & School Age Child.)
6550-032-331	Contracted Pupil Transportation (For Preschool Children with Disabilities Only)
6550-032-339	Other Transportation Services (For Preschool Children with Disabilities Only)
6550-032-412	Supplies and Materials (For Preschool Children with Disabilities Only)
6550-032-414	Oil (For Preschool Children with Disabilities Only)
6550-032-415	Tires and Tubes (For Preschool Children with Disabilities Only)
6550-032-416	Repair Parts, Materials, Related Labor, Grease, and Antifreeze (For Presch. Children w/ Disab. Only)
6550-032-417	Gas (For Preschool Children with Disabilities Only)
6550-032-551	Purchase of Vehicles (Minibuses) (For Preschool Children with Disabilities Only)
6550-032-626	Pupil Transportation Insurance (For Preschool Children with Disabilities Only)
6910-032-211	Employer's Social Security Cost
6910-032-221	Employer's Retirement Cost
6910-032-231	Employer's Hospitalization Insurance Cost
6930-032-186	Salary - Workshop Participant
6930-032-199	Salary - Workshop Instructor
6930-032-312	Workshop Expenses (Including Parent Training and Interagency Activities)
6990-032-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
033	ABC Incentive Funding (Open Chart with Restrictions)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-033-183	Compensation Bonus Pay
5200-033-183	Compensation Bonus Pay
5500-033-183	Compensation Bonus Pay
5810-033-183	Compensation Bonus Pay
5820-033-183	Compensation Bonus Pay
5830-033-183	Compensation Bonus Pay
5840-033-183	Compensation Bonus Pay
5850-033-183	Compensation Bonus Pay
5860-033-183	Compensation Bonus Pay
5870-033-183	Compensation Bonus Pay
5880-033-183	Compensation Bonus Pay
5890-033-183	Compensation Bonus Pay
5910-033-211	Employer's Social Security Cost
5910-033-221	Employer's Retirement Cost
5920-033-183	Compensation Bonus Pay
6110-033-183	Compensation Bonus
6210-033-183	Bonus Pay
6250-033-183	Compensation Bonus Pay
6390-033-183	Bonus Pay
6410-033-183	Compensation Bonus Pay
6910-033-211	Employer's Social Security Cost
6910-033-221	Employer's Retirement Cost
7100-033-183	Compensation Bonus Pay
7910-033-211	Employer's Social Security Cost
7910-033-221	Employer's Retirement Cost

034 Academically/Intellectually Gifted

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-034-121	Salary - Teacher
5200-034-123	Salary - Teacher - Homebound Gifted Child
5200-034-127	Salary - Interim Teacher - Noncertified
5200-034-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-034-129	Salary - Visiting International Faculty
5200-034-139	Salary - Other Professional Assignment
5200-034-142	Salary - Teacher Assistant
5200-034-143	Salary - Tutor
5200-034-146	Salary - Teacher Assistant Salary When Substituting
5200-034-180	Overtime Pay
5200-034-182	Substitute Pay
5200-034-184	Full-Time Substitute
5200-034-311	Contracted Services
5200-034-326	Contracted Repairs and Maintenance - Equipment
5200-034-327	Rentals/Leases
5200-034-332	Travel - Itinerant Personnel
5200-034-342	Postage
5200-034-343	Telecommunications Network
5200-034-361	Printing and Binding
5200-034-362	Reproduction Costs
5200-034-371	Tuition Fees
5200-034-391	Field Trips
5200-034-399	Other Purchased Services
5200-034-411	Instructional Supplies
5200-034-412	Supplies and Materials
5200-034-416	Repair Parts, Materials, and Related Labor
5200-034-418	Computer Software and Supplies
5200-034-422	Textbooks - Other
5200-034-431	Library Books
5200-034-432	Periodicals
5200-034-433	Audiovisual Supplies and Materials
5200-034-435	On-line Materials/Subscriptions
5200-034-461	Lease/Purchase of Non-Capitalized Equipment
5200-034-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-034-541	Purchase of Equipment
5200-034-542	Purchase of Computer Hardware
5850-034-139	Salary - Psychological Services
5850-034-311	Contracted Psychological Services
5850-034-332	Travel - Itinerant Personnel
5850-034-411	Instructional Supplies
5850-034-412	Supplies and Materials

PROGRAM REPORT CODE	PROGRAM TITLE
034	Academically/Intellectually Gifted

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-034-435	On-line Materials/Subscriptions
5890-034-139	Salary - Other Pupil Support Services
5890-034-180	Overtime Pay
5910-034-211	Employer's Social Security Cost
5910-034-221	Employer's Retirement Cost
5910-034-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-034-231	Employer's Hospitalization Insurance Cost
5930-034-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-034-182	Substitute Pay (Workshops)
5930-034-184	Full-Time Substitute
5930-034-186	Salary - Workshop Participant
5930-034-199	Salary - Workshop Instructor
5930-034-311	Contracted Services
5930-034-312	Workshop Expenses
5990-034-696	Sales and Use Tax Expense
6190-034-159	Salary - Data Manager
6190-034-180	Overtime Pay
6330-034-151	Salary - Office Personnel
6330-034-180	Overtime Pay
6330-034-332	Travel
6330-034-341	Telephone
6330-034-342	Postage
6330-034-412	Supplies and Materials
6330-034-418	Computer Software and Supplies
6330-034-462	Lease/Purchase of Non-Capitalized Computer Hardware
6330-034-542	Purchase of Computer Hardware
6330-034-611	Membership Dues and Fees
6910-034-211	Employer's Social Security Cost
6910-034-221	Employer's Retirement Cost
6910-034-231	Employer's Hospitalization Insurance Cost
6930-034-186	Salary - Workshop Participant
6930-034-199	Salary - Workshop Instructor
6930-034-312	Workshop Expenses
6990-034-696	Sales and Use Tax Expense

036 Charter Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-036-121	Salary - Teacher
5100-036-127	Salary - Interim Teacher - Noncertified
5100-036-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-036-139	Salary - Other Professional Assignment
5100-036-142	Salary - Teacher Assistant
5100-036-143	Salary - Tutor
5100-036-149	Salary - Mentor/Intern
5100-036-180	Overtime Pay
5100-036-181	Supplementary Pay
5100-036-182	Substitute Pay
5100-036-184	Full-Time Substitute
5100-036-311	Contracted Services
5100-036-326	Cont. Repairs and Maintenance Equipment
5100-036-327	Rentals/Leases
5100-036-343	Telecommunication Services
5100-036-391	Field Trips
5100-036-411	Instructional Supplies and Materials
5100-036-412	Supplies and Materials
5100-036-418	Computer Software and Supplies
5100-036-422	Textbooks - Other
5100-036-431	Library/Reference Books
5100-036-432	Periodicals
5100-036-433	Audiovisual Supplies and Materials
5100-036-435	On-line Materials/Subscriptions
5100-036-461	Lease/Purchase of Non-Capitalized Equipment
5100-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-036-541	Purchase of Equipment
5100-036-542	Purchase of Computer Hardware
5100-036-611	Membership Dues and Fees
5100-036-699	Incentive Awards
5200-036-121	Salary - Teacher - Exceptional Children/Special Needs
5200-036-123	Salary - Teacher - Homebound Special Needs Child
5200-036-127	Salary - Interim Teacher - Noncertified
5200-036-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-036-129	Salary - Visiting International Faculty
5200-036-139	Salary - Other Professional Assignment
5200-036-142	Salary - Teacher Assistant
5200-036-143	Salary - Tutor
5200-036-149	Salary - Mentor/Intern
5200-036-180	Overtime Pay
5200-036-181	Supplementary Pay

PROGRAM REPORT CODE	PROGRAM TITLE
036	Charter Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-036-182	Substitute Pay
5200-036-184	Full-Time Substitute
5200-036-311	Contracted Services - Exceptional Children
5200-036-327	Rentals/Leases
5200-036-332	Travel
5200-036-411	Instructional Supplies and Materials
5200-036-412	Supplies and Materials
5200-036-418	Computer Software and Supplies
5200-036-422	Textbooks - Other
5200-036-431	Library/Reference Books
5200-036-432	Periodicals
5200-036-433	Audiovisual Supplies and Materials
5200-036-435	On-line Materials/Subscriptions
5200-036-461	Lease/Purchase of Non-Capitalized Equipment
5200-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-036-541	Purchase of Equipment
5200-036-542	Purchase of Computer Hardware
5200-036-699	Incentive Awards
5400-036-129	Salary - Other Professional Educator Assignments
5400-036-142	Salary - Teacher Assistant
5400-036-180	Overtime Pay
5400-036-182	Substitute Pay
5400-036-311	Contracted Services - Co-Curricular Instructional Programs
5400-036-327	Rentals/Leases
5400-036-411	Instructional Supplies
5400-036-412	Supplies and Materials
5400-036-435	On-line Materials/Subscriptions
5400-036-461	Lease/Purchase of Non-Capitalized Equipment
5400-036-541	Purchase of Equipment
5500-036-121	Salary - Teacher - Remediation
5500-036-123	Salary - Teacher - Homebound Remediation
5500-036-127	Salary - Interim Teacher - Noncertified
5500-036-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-036-139	Salary - Oth Prof Assignment-Remediation
5500-036-142	Salary - Teacher Assistant
5500-036-143	Salary - Tutor
5500-036-149	Salary - Mentor/Intern
5500-036-180	Overtime Pay
5500-036-181	Supplementary Pay
5500-036-182	Substitute Pay
5500-036-184	Full-Time Substitute

036 Charter Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-036-311	Contracted Services - Remediation
5500-036-327	Rentals/Leases
5500-036-332	Travel
5500-036-411	Instructional Supplies and Materials
5500-036-412	Supplies and Materials
5500-036-418	Computer Software and Supplies
5500-036-422	Textbooks - Other
5500-036-431	Library/Reference Books
5500-036-432	Periodicals
5500-036-433	Audiovisual Supplies and Materials
5500-036-435	On-line Materials/Subscriptions
5500-036-461	Lease/Purchase of Non-Capitalized Equipment
5500-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-036-541	Purchase of Equipment
5500-036-542	Purchase of Computer Hardware
5500-036-699	Incentive Awards
5810-036-121	Salary - Librarian/Media Specialist
5810-036-142	Salary - Library/Media Assistant
5810-036-180	Overtime Pay
5810-036-182	Substitute Pay
5810-036-311	Contracted Services
5810-036-411	Instructional Supplies and Materials
5810-036-431	Library/Reference Books
5810-036-435	On-line Materials/Subscriptions
5810-036-461	Lease/Purchase of Non-Capitalized Equipment
5810-036-541	Purchase of Equipment
5820-036-139	Salary - Attendance Counselor/Social Work Services
5820-036-311	Contracted Services - Social Work
5820-036-411	Instructional Supplies and Materials
5820-036-418	Computer Software and Supplies
5820-036-431	Library/Reference Books
5820-036-435	On-line Materials/Subscriptions
5820-036-461	Lease/Purchase of Non-Capitalized Equipment
5820-036-541	Purchase of Equipment
5830-036-121	Salary - Guidance Services
5830-036-311	Contracted Guidance Services
5830-036-411	Instructional Supplies and Materials
5830-036-431	Library/Reference Books
5830-036-435	On-line Materials/Subscriptions
5830-036-461	Lease/Purchase of Non-Capitalized Equipment
5830-036-541	Purchase of Equipment

036 Charter Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5840-036-139	Salary - Health Services/Nurse
5840-036-148	Salary - Other Professional Assignments - Non-Certified
5840-036-149	Salary - Behavioral Health Aide
5840-036-180	Overtime Pay
5840-036-311	Contracted Health Services
5840-036-412	Supplies and Materials
5840-036-431	Library/Reference Books
5840-036-461	Lease/Purchase of Non-Capitalized Equipment
5840-036-541	Purchase of Equipment
5850-036-139	Salary - Psychological Services
5850-036-311	Contracted Psychological Services
5850-036-412	Supplies and Materials
5850-036-431	Library/Reference Books
5850-036-461	Lease/Purchase of Non-Capitalized Equipment
5850-036-541	Purchase of Equipment
5860-036-124	Salary - Teacher-Speech-Pathology Speech and Language Services
5860-036-142	Salary - Teacher Assistant
5860-036-148	Salary - Other Professional Assignments - Non-Certified
5860-036-180	Overtime Pay
5860-036-311	Contracted Speech, Pathology and Audiology Services
5860-036-541	Purchase of Equipment
5890-036-139	Salary - Other Pupil Support Services
5890-036-311	Contracted Services
5890-036-412	Supplies and Materials
5910-036-211	Employer's Social Security Cost
5910-036-221	Employer's Retirement Cost
5910-036-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-036-229	Other Retirement Cost
5910-036-231	Employer's Hospitalization Insurance Cost
5910-036-232	Employer's Workers' Compensation Insurance Cost
5910-036-233	Employer's Unemployment Insurance Cost
5910-036-234	Employer's Dental Insurance Cost
5910-036-235	Employer's Life Insurance Cost
5910-036-239	Other Insurance Cost
5910-036-299	Other Employee Benefits
5920-036-183	Salary - Bonus Pay
5930-036-182	Substitute Pay (Workshops)
5930-036-184	Full-Time Substitute
5930-036-186	Salary - Workshop Participant
5930-036-199	Salary - Workshop Instructor
5930-036-311	Contracted Services

036 Charter Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-036-312	Workshop Expenses
5990-036-696	Sales and Use Tax Expense
6190-036-139	Salary - Other Pupil Support Services
6190-036-142	Salary - Teacher Assistant
6190-036-149	Salary - Parent Liaison
6190-036-180	Overtime Pay
6190-036-182	Substitute Pay
6190-036-311	Contracted Other Pupil Support Services
6190-036-412	Supplies and Materials
6190-036-461	Lease/Purchase of Non-Capitalized Equipment
6190-036-541	Purchase of Equipment
6210-036-139	Salary - Improvement of Instructional Services
6210-036-311	Contracted Services
6210-036-412	Supplies and Materials
6220-036-311	Contracted Media Services
6220-036-411	Instructional Supplies
6220-036-435	On-line Materials/Subscriptions
6320-036-112	Salary - Assistant Superintendent
6320-036-332	Travel - Board of Directors
6320-036-412	Supplies and Materials - Board of Directors
6330-036-113	Salary - Director/Assistant Director/Supervisor (Administration)
6330-036-149	Salary - Other Technical Assignment
6330-036-151	Salary - Office Personnel - General Administration
6330-036-180	Overtime Pay
6330-036-311	Contracted General Administration Services
6330-036-313	Contracted Legal Services
6330-036-319	Medical Evaluation/Treatment
6330-036-326	Contracted Repairs and Maintenance - Equipment
6330-036-327	Rentals/Leases
6330-036-332	Travel
6330-036-341	Telephone
6330-036-342	Postage
6330-036-343	Telecommunications Services
6330-036-351	Advertising Fees
6330-036-361	Printing and Binding Fees
6330-036-362	Reproduction Costs
6330-036-399	Other Purchased Services
6330-036-412	Supplies and Materials
6330-036-416	Repair parts, material, related labor, grease and antifreeze
6330-036-418	Computer Software and Supplies
6330-036-461	Lease/Purchase of Non-Capitalized Equipment

036 Charter Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6330-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
6330-036-541	Purchase of Equipment
6330-036-542	Purchase of Computer Hardware
6330-036-551	Purchase of Vehicles
6330-036-611	Membership Dues and Fees
6330-036-612	Bank Service Fees
6330-036-621	Liability Insurance
6330-036-625	Fidelity Bond Premium
6330-036-629	Other Insurance and Judgments
6330-036-681	Debt Service - Principal
6330-036-682	Debt Service - Interest
6330-036-698	Other Tax Payments
6330-036-699	Awards/Incentives
6410-036-114	Salary - Principal/Headmaster
6410-036-116	Salary - Assistant Principal
6410-036-151	Salary - Office Personnel - Office of the Principal/Headmaster
6410-036-180	Overtime Pay
6410-036-311	Contracted Principal/Headmaster Services
6410-036-332	Travel
6410-036-343	Telecommunications Services
6410-036-412	Supplies and Materials
6410-036-416	Repair parts, material, related labor, grease and antifreeze
6410-036-418	Computer Software and Supplies
6410-036-461	Lease/Purchase of Non-Capitalized Equipment
6410-036-462	Lease/Purchase of Non-Capitalized Computer Equipment
6410-036-541	Purchase of Equipment
6410-036-542	Purchase of Computer Hardware
6410-036-611	Membership Dues and Fees
6420-036-199	Salary - Uniformed School Resource Officer
6420-036-311	Contracted Services - Uniform School Resource Officer
6420-036-461	Lease/Purchase of Non-Cap Equipment
6510-036-311	Contracted Business Support Services
6520-036-115	Salary - Finance Officer/Business Manager
6520-036-151	Salary - Office Personnel - Fiscal Affairs
6520-036-180	Overtime Pay
6520-036-311	Contracted Fiscal Services
6520-036-314	Contracted Audit Services
6520-036-332	Travel
6520-036-343	Telecommunications Services
6520-036-412	Supplies and Materials
6520-036-461	Lease/Purchase of Non-Capitalized Equipment

036 Charter Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6520-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
6520-036-541	Purchase of Equipment
6520-036-542	Purchase of Computer Hardware
6540-036-173	Salary - Custodian
6540-036-180	Overtime Pay
6540-036-311	Contracted Services - Custodial
6540-036-321	Public Utilities - Electrical Services
6540-036-322	Public Utilities - Natural Gas
6540-036-323	Public Utilities (Water, Garbage Services)
6540-036-324	Cleaning Services
6540-036-328	Energy Cost
6540-036-412	Supplies and Materials
6550-036-165	Salary - Transportation Personnel
6550-036-171	Salary - Driver
6550-036-172	Salary - Substitute Driver
6550-036-180	Overtime Pay
6550-036-199	Salary - Other Assignment
6550-036-326	Contracted Repairs and Maintenance - Equipment
6550-036-327	Rental/Lease of Vehicle
6550-036-331	Contracted Pupil Transportation
6550-036-339	Other Transportation Services
6550-036-412	Supplies and Materials (Garage)
6550-036-414	Oil
6550-036-415	Tires and Tubes
6550-036-416	Repair Parts, Materials, Related Labor, Grease, and Antifreeze
6550-036-417	Gas/Diesel Fuel
6550-036-461	Lease/Purchase of Non-Capitalized Equipment
6550-036-541	Purchase of Equipment
6550-036-542	Purchase of Computer Hardware
6550-036-551	Purchase of Vehicles - Buses
6550-036-622	Vehicle Liability Insurance
6550-036-626	Pupil Transportation Insurance
6550-036-629	Other Insurance and Judgments
6550-036-691	License and Title Fees
6560-036-151	Salary - Office Personnel - Child Nutrition
6560-036-174	Salary - Child Nutrition Employees
6560-036-180	Overtime Pay
6560-036-311	Contracted Services - Food Service
6560-036-412	Supplies and Materials
6560-036-419	Food Service Processing Equipment
6560-036-451	Food Purchases

PROGRAM REPORT CODE	PROGRAM TITLE
036	Charter Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6560-036-459	Other Food Purchases
6560-036-461	Lease/Purchase of Non-Capitalized Equipment
6560-036-541	Purchase of Equipment
6580-036-169	Salary - Maintenance of Plant
6580-036-180	Overtime Pay
6580-036-311	Contracted Services - Maintenance
6580-036-325	Contracted Repairs and Maintenance - Buildings
6580-036-326	Contracted Repairs and Maintenance - Equipment
6580-036-412	Supplies and Materials
6580-036-416	Repair Parts, Materials, and Related Labor
6580-036-522	General Contract
6580-036-526	Architects Fees
6580-036-529	Miscellaneous Contracts and Other Charges
6580-036-531	Improvements to New Sites
6580-036-532	Improvements to Existing Sites
6580-036-541	Purchase of Equipment
6580-036-623	Property Insurance
6590-036-412	Supplies and Materials
6620-036-139	Salary - Program Evaluation and Audit
6620-036-199	Salary - Other Assignments
6620-036-311	Contracted Services - Program Evaluation and Audit
6620-036-319	Other Professional and Technical Services
6620-036-412	Supplies and Materials
6620-036-418	Computer Software and Supplies
6620-036-461	Lease/Purchase of Non-Capitalized Equipment
6620-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
6620-036-541	Purchase of Equipment
6620-036-542	Purchase of Computer Hardware
6630-036-342	Postage
6630-036-351	Advertising Fees
6630-036-361	Printing and Binding Fees
6640-036-311	Contracted Services - Personnel
6660-036-149	Salary - SIMS Technician
6660-036-180	Overtime Pay
6660-036-311	Contracted Services - Data Processing
6660-036-326	Contracted Repairs and Maintenance - Equipment
6660-036-412	Supplies and Materials
6660-036-461	Lease/Purchase of Non-Capitalized Equipment
6660-036-462	Lease/Purchase of Non-Capitalized Computer Hardware
6660-036-541	Purchase of Equipment
6660-036-542	Purchase of Computer Hardware

036	Charter Schools
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6670-036-139	Salary - Certified Technology Support Services Technician
6670-036-148	Salary - Noncertified Technology Support Services Technician
6670-036-151	Salary - Office Personnel - Technology Support Services
6670-036-180	Overtime Pay
6670-036-311	Contracted Services Technology Support Services Technician
6690-036-699	Miscellaneous Central Support Services
6910-036-211	Employer's Social Security Cost
6910-036-221	Employer's Retirement Cost
6910-036-229	Other Retirement Cost
6910-036-231	Employer's Hospitalization Insurance Cost
6910-036-232	Employer's Workers Compensation Insurance Cost
6910-036-233	Employer's Unemployment Insurance Cost
6910-036-234	Employer's Dental Insurance Cost
6910-036-235	Employer's Life Insurance Cost
6910-036-239	Other Insurance Cost
6920-036-183	Salary - Bonus
6930-036-186	Salary - Workshop Participant
6930-036-199	Salary - Workshop Instructor
6930-036-312	Workshop Expenses
6930-036-316	Workshop Expenses/Excess Travel
6990-036-696	Sales and Use Tax Expense
7100-036-139	Salary - Family/Community Coordinator
7100-036-149	Salary - Volunteer Services Specialist
7100-036-399	Contracted Community Services
7910-036-211	Employer's Social Security Cost
7910-036-221	Employer's Retirement Cost
7910-036-229	Other Retirement Cost
7910-036-231	Employer's Hospitalization Insurance Cost
7910-036-232	Employer's Workers Compensation Insurance Cost
7910-036-233	Employer's Unemployment Insurance Cost
7910-036-234	Employer's Dental Insurance Cost
7910-036-235	Employer's Life Insurance Cost
7920-036-179	Longevity Pay
7930-036-186	Salary - Workshop Participant
7930-036-199	Salary - Workshop Instructor
7930-036-312	Workshop Expense
8100-036-697	Sales and Use Tax Refund

PROGRAM REPORT CODE	PROGRAM TITLE
037	ABC Intervention/Assistance Team Funding

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-037-121	Salary - Teacher
5200-037-127	Salary - Interim Teacher - Noncertified
5200-037-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-037-332	Travel
5500-037-121	Salary - Teacher
5500-037-127	Salary - Interim Teacher - Noncertified
5500-037-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-037-332	Travel
5910-037-211	Employer's Social Security Cost
5910-037-221	Employer's Retirement Cost
5910-037-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-037-231	Employer's Hospitalization Insurance Cost
5910-037-234	Employer's Dental Insurance Cost
5910-037-235	Employer's Life Insurance Cost
5920-037-179	Longevity Pay
5920-037-181	Salary - Supplementary Pay
5920-037-187	Salary - Local Salary Differential
5990-037-696	Sales and Use Tax Expense
6410-037-114	Salary - Classified Principal
6410-037-116	Salary - Assistant Principal
6410-037-183	Career Development Bonus Pay
6410-037-332	Travel
6410-037-342	Postage
6410-037-362	Reproduction Costs
6410-037-412	Supplies & Materials
6690-037-341	Telephone (For Hookup and Monthly Telephone Charges for Telecommunications Only)
6690-037-343	Telecommunications Services
6910-037-211	Employer's Social Security Cost
6910-037-221	Employer's Retirement Cost
6910-037-231	Employer's Hospitalization Insurance Cost
6910-037-234	Employer's Dental Insurance Cost
6910-037-235	Employer's Life Insurance Cost
6920-037-179	Longevity Pay
6920-037-181	Salary - Supplementary Pay
6920-037-187	Salary - Local Salary Differential
6990-037-696	Sales and Use Tax Expense

045 Compensation Bonus (Legislated)

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-045-183	Compensation Bonus Pay
5200-045-183	Compensation Bonus Pay
5400-045-183	Bonus Pay
5500-045-183	Compensation Bonus Pay
5810-045-183	Compensation Bonus Pay
5820-045-183	Compensation Bonus Pay
5830-045-183	Compensation Bonus Pay
5840-045-183	Compensation Bonus Pay
5850-045-183	Compensation Bonus Pay
5860-045-183	Compensation Bonus Pay
5870-045-183	Compensation Bonus Pay
5880-045-183	Compensation Bonus Pay
5890-045-183	Compensation Bonus Pay
5910-045-211	Employer's Social Security Cost
5910-045-221	Employer's Retirement Cost
5920-045-183	Compensation Bonus Pay
6110-045-183	Compensation Bonus Pay
6140-045-183	Compensation Bonus Pay
6190-045-183	Compensation Bonus Pay
6210-045-183	Compensation Bonus Pay
6220-045-183	Compensation Bonus Pay
6250-045-183	Compensation Bonus Pay
6320-045-183	Compensation Bonus Pay
6330-045-183	Compensation Bonus Pay
6390-045-183	Compensation Bonus Pay
6410-045-183	Compensation Bonus Pay
6420-045-183	Compensation Bonus Pay
6510-045-183	Compensation Bonus Pay
6520-045-183	Compensation Bonus Pay
6540-045-183	Compensation Bonus Pay
6550-045-183	Compensation Bonus Pay
6560-045-183	Compensation Bonus Pay
6570-045-183	Bonus Pay
6580-045-183	Compensation Bonus Pay
6590-045-183	Compensation Bonus Pay
6620-045-183	Compensation Bonus Pay
6630-045-183	Compensation Bonus Pay
6640-045-183	Compensation Bonus Pay
6650-045-183	Bonus Pay
6670-045-183	Compensation Bonus Pay
6690-045-183	Compensation Bonus Pay

PROGRAM REPORT CODE	PROGRAM TITLE
045	Compensation Bonus (Legislated)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6910-045-211	Employer's Social Security Cost
6910-045-221	Employer's Retirement Cost
6910-045-229	Other Ret Cost-Uniform Sch Resource Officers (Lee Co Only)
6920-045-183	Compensation Bonus Pay
7100-045-183	Compensation Bonus Pay
7910-045-211	Employer's Social Security Cost
7910-045-221	Employer's Retirement Cost
7920-045-183	Compensation Bonus Pay

054 Limited English Proficiency (LEP)

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-054-121	Salary - Teacher
5100-054-127	Salary - Interim Teacher - Noncertified
5100-054-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-054-129	Salary - Visiting International Faculty
5100-054-142	Salary - Teacher Assistant
5100-054-143	Salary - Tutor
5100-054-146	Salary - Teacher Assistant Salary When Substituting
5100-054-180	Overtime Pay
5100-054-182	Substitute Pay
5100-054-311	Contracted Services
5100-054-332	Travel
5100-054-411	Instructional Supplies
5100-054-418	Computer Software and Supplies
5100-054-422	Textbooks - Other
5100-054-433	Audiovisual Supplies and Materials
5100-054-435	On-line Materials/Subscriptions
5100-054-461	Lease/Purchase of Non-Capitalized Equipment
5100-054-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-054-541	Purchase of Equipment
5100-054-542	Purchase of Computer Hardware
5200-054-121	Salary - Teacher - Exceptional Child
5200-054-123	Salary - Teacher - Homebound Exceptional Child
5200-054-127	Salary - Interim Teacher - Noncertified
5200-054-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-054-129	Salary - Visiting International Faculty
5200-054-142	Salary - Teacher Assistant
5200-054-143	Salary - Tutor
5200-054-146	Salary - Teacher Assistant Salary When Substituting
5200-054-180	Overtime Pay
5200-054-182	Substitute Pay
5200-054-311	Contract Services
5200-054-332	Travel
5200-054-411	Instructional Supplies
5200-054-418	Computer Software and Supplies
5200-054-422	Textbooks - Other
5200-054-433	Audiovisual Supplies and Materials
5200-054-435	On-line Materials/Subscriptions
5200-054-461	Lease/Purchase of Non-Capitalized Equipment
5200-054-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-054-541	Purchase of Equipment
5200-054-542	Purchase of Computer Hardware

PROGRAM REPORT CODE	PROGRAM TITLE
054	Limited English Proficiency (LEP)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-054-121	Salary - Teacher - Remediation
5500-054-123	Salary - Teacher - Homebound Remediation
5500-054-127	Salary - Interim Teacher - Noncertified
5500-054-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-054-142	Salary - Teacher Assistant
5500-054-143	Salary - Tutor
5500-054-146	Salary - Teacher Assistant Salary When Substituting
5500-054-180	Overtime Pay
5500-054-182	Substitute Pay
5500-054-311	Contracted Services
5500-054-332	Travel
5500-054-411	Instructional Supplies
5500-054-418	Computer Software and Supplies
5500-054-422	Textbooks - Other
5500-054-433	Audiovisual Supplies and Materials
5500-054-435	On-line Materials/Subscriptions
5500-054-461	Lease/Purchase of Non-Capitalized Equipment
5500-054-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-054-541	Purchase of Equipment
5500-054-542	Purchase of Computer Hardware
5910-054-211	Employer's Social Security Cost
5910-054-221	Employer's Retirement Cost
5910-054-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-054-231	Employer's Hospitalization Insurance Cost
5930-054-182	Substitute Pay (Workshops)
5930-054-184	Full-Time Substitute
5930-054-186	Salary - Workshop Participant
5930-054-199	Salary - Workshop Instructor
5930-054-311	Contracted Services
5930-054-312	Workshop Expenses
5990-054-696	Sales and Use Tax Expense
6550-054-171	Salary - Driver (LEP classified students only)
6550-054-180	Overtime Pay (LEP classified students only)
6550-054-199	Salary - Trans Safety Assistant/Bus Monitor (LEP classified student only)
6550-054-331	Contracted Pupil Transportation (LEP classified students only)
6550-054-339	Other Transportation Services (LEP classified students only)
6550-054-412	Supplies and Materials (LEP classified students only)
6550-054-414	Oil (LEP classified students only)
6550-054-415	Tires and Tubes (LEP classified students only)
6550-054-416	Repair Parts, Materials, Related Labor, Grease, and Antifreeze (LEP classified students only)

PROGRAM REPORT CODE	PROGRAM TITLE
054	Limited English Proficiency (LEP)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-054-417	Gas (LEP classified students only)
6550-054-551	Purchase of Vehicle (Minibuses) (LEP classified students only)
6550-054-626	Pupil Transportation Insurance (LEP classified students only)
6690-054-696	Sales and Use Tax Expense
6910-054-211	Employer's Social Security Cost
6910-054-221	Employer's Retirement Cost
6910-054-231	Employer's Hospitalization Insurance Cost

055 Learn & Earn (ECHS)

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-055-311	Contracted Services
5100-055-327	Rentals/Leases
5100-055-342	Postage
5100-055-361	Printing and Binding Fees
5100-055-362	Reproduction Costs
5100-055-391	Field Trips
5100-055-399	Other Purchased Services
5100-055-411	Instructional Supplies and Materials
5100-055-418	Computer Software and Supplies
5100-055-422	Textbooks - Other
5100-055-431	Library Books (Reference)
5100-055-432	Periodicals
5100-055-433	Audiovisual Supplies and Materials
5100-055-435	On-line Materials/Subscriptions
5100-055-461	Lease/Purchase of Non-Capitalized Equipment
5100-055-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-055-541	Purchase of Equipment
5100-055-542	Purchase of Computer Hardware
5830-055-121	Salary - Guidance Services
5830-055-148	Salary - Guidance Assistant
5830-055-332	Travel
5870-055-121	Salary - Counselor/Workforce Development Coordinator
5870-055-332	Travel
5870-055-341	Telephone
5870-055-342	Postage
5870-055-351	Advertising Fees
5870-055-361	Printing and Binding Fees
5870-055-412	Supplies and Materials
5890-055-629	Other Insurance Judgments
5910-055-211	Employer's Social Security Cost
5910-055-221	Employer's Retirement Cost
5910-055-231	Employer's Hospitalization Insurance Cost
5930-055-311	Contracted Services
5930-055-312	Workshop Expenses
5990-055-696	Sales and Use Tax Expense
6210-055-113	Salary - Program Coordinator/Director
6210-055-332	Travel
6210-055-341	Telephone
6210-055-342	Postage
6210-055-351	Advertising Fees
6210-055-361	Printing and Binding Fees

PROGRAM REPORT CODE	PROGRAM TITLE
055	Learn & Earn (ECHS)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-055-412	Supplies and Materials
6330-055-341	Telephone
6590-055-177	Salary - Work Study Student
6910-055-211	Employer's Social Security Cost
6910-055-221	Employer's Retirement Cost
6910-055-231	Employer's Hospitalization Insurance Cost
6930-055-312	Workshop Expenses
6990-055-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
056	Transportation of Pupils

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-056-165	Salary - Transportation Personnel (Other than Director)
6550-056-171	Salary - Driver
6550-056-172	Substitute Driver
6550-056-180	Overtime Pay
6550-056-183	Bonus Pay
6550-056-319	Drug Testing
6550-056-326	Contracted Repairs and Maintenance - Equipment
6550-056-328	Energy Cost
6550-056-331	Pupil Transportation - Contracted
6550-056-332	Travel - Bus Routing (Reimbursement for mileage only)
6550-056-339	Other Transportation Services (Bus Delivery)
6550-056-341	Telephone (Garage)
6550-056-412	Supplies and Materials (Garage)
6550-056-414	Oil
6550-056-415	Tires and Tubes
6550-056-416	Vehicle Repair Parts, Grease, and Anti-Freeze
6550-056-417	Gas/Diesel Fuel
6550-056-418	Computer Software/Supplies - Conversion to New Computer Sys
6550-056-461	Lease/Purchase of Non-Capitalized Equipment
6550-056-541	Purchase of Equipment
6550-056-542	Purchase of Computer Hardware
6550-056-551	Sales & Use Tax - Purchase of School Buses/Trans Serv Vehicles (DOT Road Use Tax)
6550-056-691	License and Title Fees
6551-056-180	Overtime Pay - Bus Drivers
6620-056-341	Telephone
6620-056-343	Telecommunication Services
6620-056-461	Lease/Purchase of Non-Capitalized Equipment
6620-056-541	Purchase of Equipment
6910-056-211	Employer's Social Security Cost
6910-056-221	Employer's Retirement Cost
6910-056-231	Employer's Hospitalization Insurance Cost
6930-056-186	Salary - Workshop Participant
6930-056-199	Salary - Workshop Instructor
6930-056-312	Workshop Expenses
6990-056-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
061	Classroom Materials/Instructional Supplies and Equipment

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-061-411	Instructional Supplies and Materials
5100-061-418	Computer Software and Supplies
5100-061-422	Textbooks - Other
5100-061-431	Library Books
5100-061-432	Periodicals
5100-061-433	Audiovisual Supplies and Materials
5100-061-435	On-line Materials/Subscriptions
5100-061-461	Lease/Purchase of Non-Capitalized Equipment
5100-061-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-061-541	Purchase of Equipment
5100-061-542	Purchase of Computer Hardware
5200-061-411	Instructional Supplies and Materials
5200-061-418	Computer Software and Supplies
5200-061-422	Textbooks - Other
5200-061-431	Library Books
5200-061-432	Periodicals
5200-061-433	Audiovisual Supplies and Materials
5200-061-435	On-line Materials/Subscriptions
5200-061-461	Lease/Purchase of Non-Capitalized Equipment
5200-061-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-061-541	Purchase of Equipment
5200-061-542	Purchase of Computer Hardware
5500-061-411	Instructional Supplies and Materials
5500-061-418	Computer Software and Supplies
5500-061-422	Textbooks - Other
5500-061-431	Library Books
5500-061-432	Periodicals
5500-061-433	Audiovisual Supplies and Materials
5500-061-435	On-line Materials/Subscriptions
5500-061-461	Lease/Purchase of Non-Capitalized Equipment
5500-061-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-061-541	Purchase of Equipment
5500-061-542	Purchase of Computer Hardware
5990-061-696	Sales and Use Tax Expense
6620-061-199	Salary - Other Assignments
6620-061-311	Contracted Services
6620-061-326	Contracted Repairs and Maintenance - Equipment
6620-061-327	Rentals/Leases (Storage Space)
6620-061-412	Supplies and Materials
6620-061-418	Computer Software and Supplies
6620-061-461	Lease/Purchase of Non-Capitalized Equipment

PROGRAM REPORT CODE	PROGRAM TITLE
061	Classroom Materials/Instructional Supplies and Equipment

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-061-462	Lease/Purchase of Non-Capitalized Computer Hardware
6620-061-541	Purchase of Equipment
6620-061-542	Purchase of Computer Hardware
6910-061-211	Employer's Social Security Cost
6910-061-221	Employer's Retirement Cost
6990-061-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
063	Children with Special Needs-Special Funds (Dev Day-Comm Res)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-063-121	Salary - Teacher
5200-063-127	Salary - Interim Teacher - Noncertified
5200-063-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-063-139	Salary - Other Professional Assignment
5200-063-142	Salary - Teacher Assistant
5200-063-143	Salary - Tutor
5200-063-146	Salary - Teacher Assistant Salary When Substituting
5200-063-180	Overtime Pay
5200-063-182	Substitute Pay
5200-063-199	Salary - Other Assignment
5200-063-311	Contracted Services
5200-063-326	Contracted Repairs & Maintenance - Equipment
5200-063-332	Travel - Itinerant Teacher
5200-063-411	Instructional Supplies
5200-063-412	Supplies and Materials
5200-063-416	Repair Parts, Materials and Related Labor
5200-063-418	Computer Software and Supplies
5200-063-435	On-line Materials/Subscriptions
5200-063-461	Lease/Purchase of Non-Capitalized Equipment
5200-063-541	Purchase of Equipment
5500-063-121	Salary - Teacher - Remediation
5500-063-127	Salary - Interim Teacher - Noncertified
5500-063-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-063-139	Salary - Othr Prof Assignment-Remediation
5500-063-142	Salary - Teacher Assistant
5500-063-143	Salary - Tutor
5500-063-146	Salary - Teacher Assistant Salary When Substituting
5500-063-180	Overtime Pay
5500-063-182	Substitute Pay
5500-063-199	Salary - Other Assignment
5500-063-311	Contracted Services
5500-063-326	Contracted Repairs & Maintenance - Equipment
5500-063-332	Travel - Itinerant Teacher - Remediation
5500-063-411	Instructional Supplies
5500-063-412	Supplies and Materials
5500-063-416	Repair Parts, Materials and Related Labor
5500-063-418	Computer Software and Supplies
5500-063-435	On-line Materials/Subscriptions
5500-063-461	Lease/Purchase of Non-Capitalized Equipment
5500-063-541	Purchase of Equipment
5840-063-145	Salary - Physical Therapist

PROGRAM REPORT CODE	PROGRAM TITLE
063	Children with Special Needs-Special Funds (Dev Day-Comm Res)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5840-063-148	Salary - Other Professional Assignments - Non-Certified
5840-063-180	Overtime Pay
5840-063-311	Contracted Services
5850-063-139	Salary - Psychological Services
5850-063-311	Contracted Services
5860-063-124	Salary - Speech and Language Services
5860-063-139	Salary - Audiologist
5860-063-146	Salary - Teacher Assistant Salary When Substituting
5860-063-148	Salary - Other Professional Assignments - Non-Certified
5860-063-182	Substitute Pay
5860-063-311	Contracted Services
5890-063-145	Salary - Occupational Therapist
5890-063-180	Overtime Pay
5890-063-311	Contracted Services
5910-063-211	Employer's Social Security Cost
5910-063-221	Employer's Retirement Cost
5910-063-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-063-231	Employer's Hospitalization Insurance Cost
5930-063-146	Salary - Teacher Assistant Salary When Substituting
5930-063-182	Substitute Pay
5930-063-184	Full-Time Substitute
5930-063-186	Salary - Workshop Participant
5930-063-199	Salary - Workshop Instructor
5930-063-311	Contracted Services
5930-063-312	Workshop Expenses
5990-063-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
066	Assistant Principal Intern

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6390-066-119	Salary - Asst Principal Intern-Full Time MSA Student
6410-066-119	Salary - Asst Principal Intern-Principal Fellows
6910-066-211	Employer's Social Security Cost

PROGRAM REPORT CODE	PROGRAM TITLE
068	Alternative Programs and Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-068-121	Salary - Teacher
5200-068-123	Salary - ROTC Teacher
5200-068-124	Salary - Self-Contained Speech-Pathology
5200-068-127	Salary - Interim Teacher - Noncertified
5200-068-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-068-129	Salary - Other Professional Educator Assignment
5200-068-142	Salary - Teacher Assistant
5200-068-143	Salary - Tutor
5200-068-146	Salary - Teacher Assistant Salary When Substituting
5200-068-149	Salary - Braillist/Education Specialist
5200-068-180	Overtime Pay
5200-068-182	Substitute Pay
5200-068-184	Full-Time Substitute
5200-068-199	Salary - Curriculum Development
5200-068-311	Contracted Services
5200-068-327	Rentals/Leases
5200-068-332	Travel - Itinerant Teacher
5200-068-339	Other Transportation Services
5200-068-342	Postage
5200-068-361	Printing and Binding Fees
5200-068-362	Reproduction Costs
5200-068-391	Field Trips
5200-068-399	Other Purchased Services
5200-068-411	Instructional Supplies and Materials
5200-068-416	Repair Parts, Materials, and Related Labor
5200-068-418	Computer Software and Supplies
5200-068-422	Textbooks - Other
5200-068-431	Library Books (Reference)
5200-068-432	Periodicals
5200-068-433	Audiovisual Supplies and Materials
5200-068-435	On-line Materials/Subscriptions
5200-068-461	Lease/Purchase of Non-Capitalized Equipment
5200-068-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-068-541	Purchase of Equipment
5200-068-542	Purchase of Computer Hardware
5500-068-121	Salary - Teacher - Remediation
5500-068-127	Salary - Interim Teacher - Noncertified
5500-068-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-068-129	Salary - Othr Prof Educ Assign - Remediation
5500-068-142	Salary - Teacher Assistant
5500-068-143	Salary - Tutor

PROGRAM REPORT CODE	PROGRAM TITLE
068	Alternative Programs and Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-068-146	Salary - Teacher Assistant Salary When Substituting
5500-068-180	Overtime Pay
5500-068-182	Substitute Pay
5500-068-184	Full-Time Substitute
5500-068-199	Salary - Curriculum Development
5500-068-311	Contracted Services
5500-068-327	Rentals/Leases
5500-068-332	Travel - Itinerant Teacher
5500-068-342	Postage
5500-068-361	Printing and Binding Fees
5500-068-362	Reproduction Costs
5500-068-399	Other Purchased Services
5500-068-411	Instructional Supplies and Materials
5500-068-416	Repair Parts, Materials, and Related Labor
5500-068-418	Computer Software and Supplies
5500-068-422	Textbooks - Other
5500-068-431	Library Books (Reference)
5500-068-432	Periodicals
5500-068-433	Audiovisual Supplies and Materials
5500-068-435	On-line Materials/Subscriptions
5500-068-461	Lease/Purchase of Non-Capitalized Equipment
5500-068-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-068-541	Purchase of Equipment
5500-068-542	Purchase of Computer Hardware
5810-068-121	Salary - Library/Media Specialist
5810-068-182	Substitute Pay
5810-068-311	Contracted Services
5820-068-139	Salary - Attendance/Social Work Services
5820-068-332	Travel
5820-068-418	Computer Software and Supplies
5830-068-121	Salary - Guidance Services
5830-068-332	Travel
5840-068-139	Salary - Health Services
5840-068-145	Salary - Physical Therapist
5840-068-148	Salary - Other Professional Assignments - Non-Certified
5840-068-180	Overtime Pay
5840-068-311	Contracted Health Services
5840-068-332	Travel
5850-068-139	Salary - Psychological Services
5850-068-311	Contracted Psychological Services
5850-068-332	Travel

068 Alternative Programs and Schools

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5860-068-124	Salary - Speech and Language Services
5860-068-139	Salary - Audiologist
5860-068-148	Salary - Other Professional Assignments - Non-Certified
5860-068-182	Substitute Pay
5860-068-311	Contracted Services
5890-068-139	Salary - Other Pupil Support Professional Services
5890-068-145	Salary - Occupational Therapist
5890-068-149	Salary - Family Therapist/Parent Workers
5890-068-180	Overtime Pay
5890-068-182	Substitute Pay
5890-068-311	Contracted Services (Includes "Boot Camp")
5890-068-319	Child Care Services
5890-068-327	Rentals/Leases
5890-068-332	Travel
5890-068-339	Other Transportation Services
5890-068-341	Telephone
5890-068-342	Postage
5890-068-351	Advertising Fees
5890-068-361	Printing and Binding Fees
5890-068-362	Reproduction Costs
5890-068-391	Field Trips
5890-068-411	Instructional Supplies and Materials
5890-068-412	Supplies and Materials
5890-068-418	Computer Software and Supplies
5890-068-419	Other Supplies
5890-068-422	Textbooks - Other
5890-068-431	Library Books
5890-068-432	Periodicals
5890-068-433	Audiovisual Supplies and Materials
5890-068-435	On-line Materials/Subscriptions
5890-068-461	Lease/Purchase of Non-Capitalized Equipment
5890-068-541	Purchase of Equipment
5890-068-629	Other Insurance Judgments
5910-068-211	Employer's Social Security Cost
5910-068-221	Employer's Retirement Cost
5910-068-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-068-231	Employer's Hospitalization Insurance Cost
5930-068-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-068-182	Substitute Pay (Workshops)
5930-068-184	Full-Time Substitute
5930-068-186	Salary - Workshop Participant

PROGRAM REPORT CODE	PROGRAM TITLE
068	Alternative Programs and Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-068-199	Salary - Workshop Instructor
5930-068-311	Contracted Services
5930-068-312	Workshop Expenses
5990-068-696	Sales and Use Tax Expense
6190-068-151	Salary - Office Personnel
6190-068-180	Overtime Pay
6410-068-116	Salary - Assistant Principal (Non-Teaching)
6410-068-119	Salary - Assistant Principal (Provisionally Licensed)
6420-068-199	Salary - Uniformed School Resource Officer
6420-068-311	Contracted Services - Uniformed School Resource Officer
6420-068-332	Travel
6420-068-412	Supplies and Materials - Uniformed School Resource Officer
6420-068-461	Lease/Purchase of Non-Capitalized Equipment - Uniformed School Resource Officer
6420-068-541	Purchase of Equipment - Uniformed School Resource Officer
6540-068-173	Salary - Custodian
6540-068-180	Overtime Pay
6550-068-171	Salary - Driver
6550-068-172	Substitute Driver
6550-068-180	Overtime Pay
6550-068-199	Salary - Transportation Safety Assistant
6550-068-331	Contracted Transportation
6550-068-412	Supplies and Materials
6550-068-414	Oil
6550-068-415	Tires and Tubes
6550-068-416	Vehicle Repair Parts, Grease, and Anti-freeze
6550-068-417	Gas/Diesel Fuel
6580-068-177	Salary - Work Study Student
6620-068-199	Salary - Other Assignments (Testing)
6620-068-311	Contracted Services
6620-068-412	Supplies and Materials
6910-068-211	Employer's Social Security Cost
6910-068-221	Employer's Retirement Cost
6910-068-229	Other Ret Cost-Uniform Sch Resource Officers (Lee Co Only)
6910-068-231	Employer's Hospitalization Insurance Cost
6930-068-186	Salary - Workshop Participant
6930-068-199	Salary - Workshop Instructor
6930-068-312	Workshop Expenses
6990-068-696	Sales and Use Tax Expense

069 At-Risk Student Services

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-069-121	Salary - Teacher
5200-069-123	Salary - Summer School Lead Teacher
5200-069-124	Salary - Self-Contained Speech-Pathology
5200-069-127	Salary - Interim Teacher - Noncertified
5200-069-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-069-129	Salary - Other Professional Educator Assignment
5200-069-142	Salary - Teacher Assistant
5200-069-143	Salary - Tutor
5200-069-146	Salary - Teacher Assistant Salary When Substituting
5200-069-149	Salary - Braillist/Education Specialist
5200-069-180	Overtime Pay
5200-069-182	Substitute Pay
5200-069-184	Full-Time Substitute
5200-069-199	Salary - Curriculum Development
5200-069-311	Contracted Services
5200-069-327	Rentals/Leases
5200-069-332	Travel - Itinerant Teacher
5200-069-339	Other Transportation Services
5200-069-342	Postage
5200-069-361	Printing and Binding Fees
5200-069-362	Reproduction Costs
5200-069-391	Field Trips
5200-069-398	Special Payment to Eckerd Camps (Payment to NCDPI)
5200-069-399	Other Purchased Services
5200-069-411	Instructional Supplies and Materials
5200-069-418	Computer Software and Supplies
5200-069-422	Textbooks - Other
5200-069-431	Library Books (Reference)
5200-069-432	Periodicals
5200-069-433	Audiovisual Supplies and Materials
5200-069-435	On-line Materials/Subscriptions
5200-069-461	Lease/Purchase of Non-Capitalized Equipment
5200-069-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-069-541	Purchase of Equipment
5200-069-542	Purchase of Computer Hardware
5500-069-121	Salary - Teacher
5500-069-123	Salary - Summer School Lead Teacher
5500-069-127	Salary - Interim Teacher - Noncertified
5500-069-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-069-129	Salary - Othr Prof Educ Assign - Remediation
5500-069-142	Salary - Teacher Assistant

PROGRAM REPORT CODE	PROGRAM TITLE
069	At-Risk Student Services

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-069-143	Salary - Tutor
5500-069-146	Salary - Teacher Assistant Salary When Substituting
5500-069-180	Overtime Pay
5500-069-182	Substitute Pay
5500-069-184	Full-Time Substitute
5500-069-199	Salary - Curriculum Development
5500-069-311	Contracted Services
5500-069-327	Rentals/Leases
5500-069-332	Travel - Itinerant Teacher
5500-069-342	Postage
5500-069-361	Printing and Binding Fees
5500-069-362	Reproduction Costs
5500-069-399	Other Purchased Services
5500-069-411	Instructional Supplies and Materials
5500-069-418	Computer Software and Supplies
5500-069-422	Textbooks - Other
5500-069-431	Library Books (Reference)
5500-069-432	Periodicals
5500-069-433	Audiovisual Supplies and Materials
5500-069-435	On-line Materials/Subscriptions
5500-069-461	Lease/Purchase of Non-Capitalized Equipment
5500-069-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-069-541	Purchase of Equipment
5500-069-542	Purchase of Computer Hardware
5810-069-121	Salary - Library/Media Specialist
5810-069-182	Substitute Pay
5810-069-311	Contracted Services
5820-069-139	Salary - Attendance/Social Work Services
5820-069-332	Travel
5820-069-418	Computer Software and Supplies
5830-069-121	Salary - Guidance Services
5830-069-148	Salary - Guidance Assistant
5830-069-332	Travel
5840-069-139	Salary - Health Services
5840-069-145	Salary - Physical Therapist
5840-069-148	Salary - Other Professional Assignments - Non-Certified
5840-069-180	Overtime Pay
5840-069-311	Contracted Health Services
5840-069-332	Travel
5850-069-139	Salary - Psychological Services
5850-069-311	Contracted Psychological Services

069	At-Risk Student Services
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-069-332	Travel
5860-069-124	Salary - Speech and Language Services
5860-069-139	Salary - Audiologist
5860-069-148	Salary - Other Professional Assignments - Non-Certified
5860-069-182	Substitute Pay
5860-069-311	Contracted Services
5890-069-139	Salary - Other Pupil Support Professional Services
5890-069-145	Salary - Occupational Therapist
5890-069-148	Salary - Playground Monitor
5890-069-149	Salary - Family Therapist/Parent Workers
5890-069-180	Overtime Pay
5890-069-182	Substitute Pay
5890-069-311	Contracted Services (Includes "Boot Camp")
5890-069-319	Child Care Services
5890-069-327	Rentals/Leases
5890-069-332	Travel
5890-069-339	Other Transportation Services
5890-069-341	Telephone
5890-069-342	Postage
5890-069-351	Advertising Fees
5890-069-361	Printing and Binding Fees
5890-069-362	Reproduction Costs
5890-069-391	Field Trips
5890-069-411	Instructional Supplies and Materials
5890-069-412	Supplies and Materials
5890-069-418	Computer Software and Supplies
5890-069-419	Other Supplies
5890-069-422	Textbooks - Other
5890-069-431	Library Books
5890-069-432	Periodicals
5890-069-433	Audiovisual Supplies and Materials
5890-069-435	On-line Materials/Subscriptions
5890-069-459	Other Food Purchases (Snacks)
5890-069-461	Lease/Purchase of Non-Capitalized Equipment
5890-069-541	Purchase of Equipment
5890-069-629	Other Insurance Judgments
5910-069-211	Employer's Social Security Cost
5910-069-221	Employer's Retirement Cost
5910-069-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-069-231	Employer's Hospitalization Insurance Cost
5930-069-146	Salary - Teacher Assistant Salary When Substituting (Workshops)

PROGRAM REPORT CODE	PROGRAM TITLE
069	At-Risk Student Services

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-069-182	Substitute Pay (Workshops)
5930-069-184	Full-Time Substitute
5930-069-186	Salary - Workshop Participant
5930-069-199	Salary - Workshop Instructor
5930-069-311	Contracted Services
5930-069-312	Workshop Expenses
5990-069-696	Sales and Use Tax Expense
6190-069-151	Salary - Office Personnel
6190-069-180	Overtime Pay
6210-069-151	Salary - Office Personnel
6210-069-180	Overtime Pay
6210-069-332	Travel - Supervisor
6210-069-341	Telephone
6210-069-342	Postage
6210-069-351	Advertising Fees
6210-069-361	Printing and Binding Fees
6210-069-412	Supplies and Materials
6330-069-151	Salary - Office Personnel
6330-069-180	Overtime Pay
6330-069-341	Telephone
6410-069-116	Salary - Assistant Principal (Non-Teaching)
6410-069-119	Salary - Assistant Principal (Provisionally Licensed)
6410-069-151	Salary - Office Personnel
6410-069-180	Overtime Pay
6410-069-182	Substitute Pay
6410-069-311	Contracted Services
6410-069-332	Travel
6420-069-199	Salary - Uniformed School Resource Officer
6420-069-311	Contracted Services - Uniformed School Resource Officer
6420-069-332	Travel
6420-069-412	Supplies and Materials - Uniformed School Resource Officer
6420-069-461	Lease/Purchase of Non-Capitalized Equipment - Uniformed School Resource Officer
6420-069-541	Purchase of Equipment - Uniformed School Resource Officer
6420-069-542	Purchase of Computer Equipment
6540-069-173	Salary - Custodian
6540-069-180	Overtime Pay
6540-069-321	Public Utilities - Electric Services (Schools)
6540-069-328	Energy Cost (Schools)
6550-069-171	Salary - Driver
6550-069-172	Substitute Driver
6550-069-180	Overtime Pay

PROGRAM REPORT CODE	PROGRAM TITLE
069	At-Risk Student Services

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-069-199	Salary - Transportation Safety Assistant
6550-069-331	Contracted Transportation
6550-069-412	Supplies and Materials
6550-069-414	Oil
6550-069-415	Tires and Tubes
6550-069-416	Vehicle Repair Parts, Grease, and Anti-freeze
6550-069-417	Gas/Diesel Fuel
6560-069-174	Salary - Food Service Employee
6560-069-180	Overtime Pay
6580-069-177	Salary - Work Study Student
6620-069-199	Salary - Other Assignments (Testing)
6620-069-311	Contracted Services
6620-069-412	Supplies and Materials
6910-069-211	Employer's Social Security Cost
6910-069-221	Employer's Retirement Cost
6910-069-229	Other Ret Cost-Uniform Sch Resource Officers (Lee Co Only)
6910-069-231	Employer's Hospitalization Insurance Cost
6930-069-186	Salary - Workshop Participant
6930-069-199	Salary - Workshop Instructor
6930-069-312	Workshop Expenses
6990-069-696	Sales and Use Tax Expense

072 Improving Student Accountability Standards

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-072-121	Salary - Teacher
5200-072-123	Salary - Lead Teacher
5200-072-124	Salary - Self-Contained Speech-Pathology
5200-072-127	Salary - Interim Teacher - Noncertified
5200-072-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-072-129	Salary - Other Professional Educator Assignment
5200-072-142	Salary - Teacher Assistant
5200-072-143	Salary - Tutor
5200-072-146	Salary - Teacher Assistant Salary When Substituting
5200-072-149	Salary - Braillist/Education Specialist
5200-072-180	Overtime Pay
5200-072-182	Substitute Pay
5200-072-184	Full-Time Substitute
5200-072-199	Salary - Curriculum Development
5200-072-311	Contracted Services
5200-072-327	Rentals/Leases
5200-072-332	Travel - Itinerant Teacher
5200-072-339	Other Transportation Services
5200-072-342	Postage
5200-072-361	Printing and Binding Fees
5200-072-362	Reproduction Costs
5200-072-391	Field Trips
5200-072-399	Other Purchased Services
5200-072-411	Instructional Supplies and Materials
5200-072-418	Computer Software and Supplies
5200-072-422	Textbooks - Other
5200-072-431	Library Books (Reference)
5200-072-432	Periodicals
5200-072-433	Audiovisual Supplies and Materials
5200-072-435	On-line Materials/Subscriptions
5200-072-461	Lease/Purchase of Non-Capitalized Equipment
5200-072-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-072-541	Purchase of Equipment
5200-072-542	Purchase of Computer Hardware
5500-072-121	Salary - Teacher
5500-072-123	Salary - Lead Teacher
5500-072-127	Salary - Interim Teacher - Noncertified
5500-072-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-072-129	Salary - Othr Prof Educ Assign - Remediation
5500-072-142	Salary - Teacher Assistant
5500-072-143	Salary - Tutor

PROGRAM REPORT CODE	PROGRAM TITLE
072	Improving Student Accountability Standards

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-072-146	Salary - Teacher Assistant Salary When Substituting
5500-072-180	Overtime Pay
5500-072-182	Substitute Pay
5500-072-184	Full-Time Substitute
5500-072-199	Salary - Curriculum Development
5500-072-311	Contracted Services
5500-072-327	Rentals/Leases
5500-072-332	Travel - Itinerant Teacher
5500-072-342	Postage
5500-072-361	Printing and Binding Fees
5500-072-362	Reproduction Costs
5500-072-391	Field Trips
5500-072-399	Other Purchased Services
5500-072-411	Instructional Supplies and Materials
5500-072-418	Computer Software and Supplies
5500-072-422	Textbooks - Other
5500-072-431	Library Books (Reference)
5500-072-432	Periodicals
5500-072-433	Audiovisual Supplies and Materials
5500-072-435	On-line Materials/Subscriptions
5500-072-461	Lease/Purchase of Non-Capitalized Equipment
5500-072-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-072-541	Purchase of Equipment
5500-072-542	Purchase of Computer Hardware
5810-072-121	Salary - Library/Media Specialist
5810-072-182	Substitute Pay
5810-072-311	Contracted Services
5820-072-139	Salary - Attendance/Social Work Services
5820-072-332	Travel
5820-072-418	Computer Software and Supplies
5830-072-121	Salary - Guidance Services
5830-072-332	Travel
5840-072-139	Salary - Health Services
5840-072-145	Salary - Physical Therapist
5840-072-148	Salary - Other Professional Assignments - Non-Certified
5840-072-180	Overtime Pay
5840-072-311	Contracted Health Services
5840-072-332	Travel
5850-072-139	Salary - Psychological Services
5850-072-311	Contracted Psychological Services
5850-072-332	Travel

072 Improving Student Accountability Standards

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5860-072-124	Salary - Speech and Language Services
5860-072-139	Salary - Audiologist
5860-072-148	Salary - Other Professional Assignments - Non-Certified
5860-072-182	Substitute Pay
5860-072-311	Contracted Services
5890-072-139	Salary - Other Pupil Support Professional Services
5890-072-145	Salary - Occupational Therapist
5890-072-149	Salary - Family Therapist/Parent Workers
5890-072-180	Overtime Pay
5890-072-182	Substitute Pay
5890-072-311	Contracted Services
5890-072-319	Child Care Services
5890-072-327	Rentals/Leases
5890-072-332	Travel
5890-072-339	Other Transportation Services
5890-072-341	Telephone
5890-072-342	Postage
5890-072-351	Advertising Fees
5890-072-361	Printing and Binding Fees
5890-072-362	Reproduction Cost
5890-072-391	Field Trips
5890-072-411	Instructional Supplies and Materials
5890-072-412	Supplies and Materials
5890-072-418	Computer Software and Supplies
5890-072-419	Other Supplies
5890-072-422	Textbooks - Other
5890-072-431	Library Books
5890-072-432	Periodicals
5890-072-433	Audiovisual Supplies and Materials
5890-072-435	On-line Materials/Subscriptions
5890-072-459	Other Food Purchases (Snacks)
5890-072-461	Lease/Purchase of Non-Capitalized Equipment
5890-072-541	Purchase of Equipment
5910-072-211	Employer's Social Security Cost
5910-072-221	Employer's Retirement Cost
5910-072-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-072-231	Employer's Hospitalization Insurance Cost
5930-072-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-072-182	Substitute Pay (Workshops)
5930-072-184	Full-Time Substitute
5930-072-186	Salary - Workshop Participant

072 Improving Student Accountability Standards

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-072-199	Salary - Workshop Instructor
5930-072-311	Contracted Services
5930-072-312	Workshop Expenses
5990-072-696	Sales and Use Tax Expense
6210-072-151	Salary - Office Personnel
6210-072-180	Overtime Pay
6210-072-332	Travel - Supervisor
6210-072-341	Telephone
6210-072-342	Postage
6210-072-351	Advertising Fees
6210-072-361	Printing and Binding Fees
6210-072-412	Supplies and Materials
6550-072-171	Salary - Driver
6550-072-172	Substitute Driver
6550-072-180	Overtime Pay
6550-072-199	Salary - Transportation Safety Assistant
6550-072-331	Contracted Transportation
6550-072-412	Supplies and Materials
6550-072-414	Oil
6550-072-415	Tires and Tubes
6550-072-416	Vehicle Repair Parts, Grease, and Anti-freeze
6550-072-417	Gas/Diesel Fuel
6580-072-177	Salary - Work Study Student
6910-072-211	Employer's Social Security Cost
6910-072-221	Employer's Retirement Cost
6910-072-231	Employer's Hospitalization Insurance Cost
6930-072-186	Salary - Workshop Participant
6930-072-199	Salary - Workshop Instructor
6930-072-312	Workshop Expenses
6990-072-696	Sales and Use Tax Expense

PROGRAM REPORT CODE	PROGRAM TITLE
083	At-Risk Student Service - Closing the Gap

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-083-121	Salary - Teacher
5200-083-127	Salary - Interim Teacher - Noncertified
5200-083-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-083-121	Salary - Teacher - Remediation
5500-083-127	Salary - Interim Teacher - Noncertified
5500-083-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5910-083-211	Employer's Social Security Cost
5910-083-221	Employer's Retirement Cost
5910-083-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-083-231	Employer's Hospital Insurance Cost
5910-083-234	Employer's Dental Insurance Cost
5910-083-235	Employer's Life Insurance Cost
5920-083-179	Longevity Pay
5920-083-181	Salary - Supplementary Pay
5920-083-187	Salary - Local Salary Differential
6410-083-114	Salary - Principal

092 Continually Low Performing

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-092-121	Salary - Teacher
5100-092-126	Salary - Extended Contract Days
5100-092-142	Salary - Teacher Assistant
5100-092-143	Salary - Tutor
5100-092-181	Supplementary Pay
5100-092-182	Substitute Pay
5100-092-311	Contracted Services
5100-092-411	Instructional Supplies
5100-092-418	Computer Supplies & Materials
5100-092-461	Lease/Purchase of Non-Capitalized Equipment
5100-092-462	Lease/Purchase of Non-Capitalized Computer Equipment
5100-092-541	Purchase of Equipment
5100-092-542	Purchase of Computer Equipment
5200-092-121	Salary - Teacher
5200-092-126	Salary - Extended Contract Days
5200-092-142	Salary - Teacher Assistant
5200-092-143	Salary - Tutor
5200-092-181	Supplementary Pay
5200-092-182	Substitute Pay
5200-092-311	Contracted Services
5200-092-411	Instructional Supplies
5200-092-418	Computer Supplies & Materials
5200-092-461	Lease/Purchase of Non-Capitalized Equipment
5200-092-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-092-541	Purchase of Equipment
5200-092-542	Purchase of Computer Equipment
5500-092-121	Salary - Teacher - Remediation
5500-092-126	Salary - Extended Contract Days
5500-092-142	Salary - Teacher Assistant
5500-092-143	Salary - Tutor
5500-092-181	Supplementary Pay
5500-092-182	Substitute Pay
5500-092-311	Contracted Services
5500-092-411	Instructional Supplies
5500-092-418	Computer Supplies & Materials
5500-092-461	Lease/Purchase of Non-Capitalized Equipment
5500-092-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-092-541	Purchase of Equipment
5500-092-542	Purchase of Computer Equipment
5830-092-126	Salary - Extended Contract Days-Guidance Serv
5910-092-211	Employer's Soc Sec Costs

PROGRAM REPORT CODE	PROGRAM TITLE
092	Continually Low Performing

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-092-221	Employer's Retirement Costs
5910-092-231	Employer's Hospital Ins Costs
5930-092-146	Salary - Teacher Asst when Substituting
5930-092-182	Substitute Pay
5930-092-184	Full Time Substitute
5930-092-186	Salary - Workshop Participant
5930-092-199	Salary - Workshop Instructor
5930-092-311	Contracted Services
5930-092-312	Workshop Expenses
6210-092-113	Salary - Instructional Serv - Ext Contract
6410-092-116	Salary - Asst Principal - Ext Contract
6410-092-181	Supplementary Pay
6550-092-171	Salary - Bus Driver
6550-092-172	Salary - Substitute Driver
6550-092-331	Contracted Pupil Transportation
6551-092-180	Overtime Pay - Bus Driver
6560-092-174	Salary - Food Service Worker
6560-092-176	Salary - Food Service Manager
6560-092-178	Salary - Food Service Cashier
6560-092-180	Overtime Pay - Food Service
6910-092-211	Employer's Soc Sec Costs
6910-092-221	Employer's Retirement Costs
6910-092-231	Employer's Hospital Ins Costs

PROGRAM REPORT CODE	PROGRAM TITLE
093	High Priority Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-093-126	Salary - Extended Contract Days
5100-093-128	Salary - Ret Teacher - Not Subject to the Earnings Cap
5100-093-182	Substitute Pay
5100-093-184	Full Time Substitute
5100-093-311	Contracted Services - Substitutes
5100-093-411	Instructional Supplies
5200-093-126	Salary - Extended Contract Days
5200-093-128	Salary - Retired Teacher - Exempt from Earnings Cap
5200-093-182	Substitute Pay
5200-093-184	Full Time Substitute
5200-093-311	Contracted Services - Substitutes
5200-093-411	Instructional Supplies
5500-093-126	Salary - Extended Contract Days
5500-093-182	Substitute Pay
5500-093-184	Full Time Substitute
5500-093-311	Contracted Services - Substitutes
5500-093-411	Instructional Supplies
5810-093-126	Salary - Librarian, Media Serv-Extended Contract
5810-093-182	Substitute Pay
5810-093-184	Full Time Substitute
5810-093-311	Contracted Services-Substitute
5820-093-126	Salary - Attendance, Social Worker-Ext Contract
5830-093-126	Salary - Extended Contract Days-Guidance Serv
5830-093-182	Substitute Pay
5830-093-184	Full Time Substitute
5830-093-311	Contracted Services-Substitute
5840-093-126	Salary - School Nurse (Certified) (Ext Contract)
5860-093-126	Salary - Speech, Audiology - Ext Contract
5860-093-182	Substitute Pay
5860-093-184	Full Time Substitute
5860-093-311	Contracted Services-Substitute
5910-093-211	Employer's Soc Sec Costs
5910-093-221	Employer's Retirement Costs
5910-093-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-093-231	Employer's Hospital Ins Costs
5930-093-186	Salary - Workshop Participant
5930-093-199	Salary - Workshop Instructor
5930-093-311	Contracted Services
5930-093-312	Workshop Expenses
6410-093-116	Salary - Asst Principal - Ext Contract
6410-093-151	Salary - Office Personnel - Extended Contract

PROGRAM REPORT CODE	PROGRAM TITLE
093	High Priority Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6540-093-173	Salary - Custodian
6550-093-171	Salary - Bus Driver
6550-093-172	Salary - Substitute Driver
6550-093-331	Contracted Pupil Transportation
6550-093-417	Gas/Diesel Fuel
6551-093-180	Overtime Pay - Bus Driver
6560-093-174	Salary - Food Service Worker
6560-093-176	Salary - Food Service Manager
6560-093-178	Salary - Food Service Cashier
6560-093-180	Overtime Pay - Food Service
6910-093-211	Employer's Soc Sec Costs
6910-093-221	Employer's Retirement Costs
6910-093-231	Employer's Hospital Ins Costs

Effective Date: 07/2004

Revised Date:

FEDERAL GRANT FUND

PROGRAM REPORT CODE	PROGRAM TITLE
017	Vocational Education - Program Improvement

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-017-121	Salary - Teacher/Coop. Coordinator
5100-017-125	Salary - New Teacher Orientation Pay
5100-017-127	Salary - Interim Teacher - Noncertified
5100-017-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-017-129	Salary - VIF Teacher
5100-017-142	Salary - Teacher Assistant
5100-017-143	Salary - Tutor
5100-017-146	Salary - Teacher Assistant Salary When Substituting
5100-017-180	Overtime Pay
5100-017-182	Substitute Pay (For eligible purposes other than staff Development)
5100-017-183	Compensation Bonus Pay
5100-017-184	Full-Time Substitute
5100-017-193	Mentor Pay
5100-017-311	Contracted Services
5100-017-327	Rentals/Leases
5100-017-332	Travel
5100-017-334	Travel - Student
5100-017-339	Other Transportation Services
5100-017-341	Telephone (Student and Employer Follow-up)
5100-017-342	Postage (Student and Employer Follow-up)
5100-017-343	Telecommunications Network
5100-017-351	Advertising Fees
5100-017-361	Printing and Binding
5100-017-362	Reproduction Costs
5100-017-371	Tuition/Fees
5100-017-391	Field Trips
5100-017-411	Instructional Supplies
5100-017-416	Repair Parts, Materials, and Related Labor
5100-017-418	Computer Software and Supplies
5100-017-422	Textbooks - Other
5100-017-431	Library Books (Reference)
5100-017-432	Periodicals
5100-017-433	Audiovisual Supplies and Materials
5100-017-435	On-line Materials/Subscriptions
5100-017-461	Lease/Purchase of Non-Capitalized Equipment
5100-017-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-017-541	Purchase of Equipment
5100-017-542	Computer Hardware
5100-017-629	Other Insurance and Judgments
5200-017-121	Salary - Teacher/Coop. Coordinator
5200-017-125	Salary - New Teacher Orientation Pay

017 Vocational Education - Program Improvement

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-017-127	Salary - Interim Teacher - Noncertified
5200-017-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-017-129	Salary - VIF Teacher
5200-017-142	Salary - Teacher Assistant
5200-017-143	Salary - Tutor
5200-017-146	Salary - Teacher Assistant Salary When Substituting
5200-017-180	Overtime Pay
5200-017-182	Substitute Pay (For Eligible Purposes Other Than Staff Development)
5200-017-183	Compensation Bonus Pay
5200-017-184	Full-Time Substitute
5200-017-193	Mentor Pay
5200-017-311	Contracted Services
5200-017-327	Rentals/Leases
5200-017-332	Travel
5200-017-334	Travel - Student
5200-017-339	Other Transportation Services
5200-017-341	Telephone (Student and Employer Follow-up)
5200-017-342	Postage (Student and Employer Follow-up)
5200-017-343	Telecommunications Network
5200-017-351	Advertising Fees
5200-017-361	Printing and Binding
5200-017-362	Reproduction Costs
5200-017-371	Tuition/Fees
5200-017-391	Field Trips
5200-017-411	Instructional Supplies
5200-017-416	Repair Parts, Materials, and Related Labor
5200-017-418	Computer Software and Supplies
5200-017-422	Textbooks - Other
5200-017-431	Library Books (Reference)
5200-017-432	Periodicals
5200-017-433	Audiovisual Supplies and Materials
5200-017-435	On-line Materials/Subscriptions
5200-017-461	Lease/Purchase of Non-Capitalized Equipment
5200-017-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-017-541	Purchase of Equipment
5200-017-542	Computer Hardware
5200-017-629	Other Insurance and Judgments
5870-017-121	Salary - Career Development Coordination Services
5870-017-144	Salary - Technical Assistant
5870-017-180	Overtime Pay
5870-017-183	Compensation Bonus Pay

017 Vocational Education - Program Improvement

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5870-017-193	Mentor Pay
5870-017-332	Travel
5870-017-341	Telephone
5870-017-342	Postage
5870-017-362	Reproduction Costs
5870-017-411	Instructional Supplies
5870-017-418	Computer Software and Supplies
5870-017-431	Library Books (Reference)
5870-017-432	Periodicals
5870-017-433	Audiovisual Supplies and Materials
5870-017-435	On-line Materials/Subscriptions
5870-017-461	Lease/Purchase of Non-Capitalized Equipment
5870-017-462	Lease/Purchase of Non-Capitalized Computer Hardware
5870-017-541	Purchase of Equipment
5870-017-542	Purchase of Computer Hardware
5880-017-121	Salary - Special Populations Coordinator
5880-017-144	Salary - Technical Assistant
5880-017-180	Overtime Pay
5880-017-183	Compensation Bonus Pay
5880-017-193	Mentor Pay
5880-017-332	Travel
5880-017-341	Telephone
5880-017-342	Postage
5880-017-362	Reproduction Costs
5880-017-411	Instructional Supplies
5880-017-418	Computer Software and Supplies
5880-017-431	Library Books (Reference)
5880-017-432	Periodicals
5880-017-433	Audiovisual Supplies and Materials
5880-017-435	On-line Materials/Subscriptions
5880-017-461	Lease/Purchase of Non-Capitalized Equipment
5880-017-462	Lease/Purchase of Non-Capitalized Computer Hardware
5880-017-541	Purchase of Equipment
5880-017-542	Computer Hardware
5890-017-319	Immunizations
5890-017-399	Student Background Check - Clinical Internship
5910-017-211	Employer's Social Security Cost
5910-017-221	Employer's Retirement Cost
5910-017-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-017-231	Employer's Hospitalization Insurance Cost
5910-017-232	Employer's Workers' Compensation Insurance Cost

017	Vocational Education - Program Improvement
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-017-234	Employer's Dental Insurance Cost
5910-017-235	Employer's Life Insurance Cost
5920-017-179	Longevity Pay
5920-017-181	Salary - Supplementary Pay
5920-017-187	Salary - Local Salary Differential
5920-017-189	Payments for Short Term Disability
5930-017-182	Substitute Pay (Workshops)
5930-017-184	Full-Time Substitute
5930-017-186	Salary - Workshop Participant
5930-017-199	Salary - Workshop Instructor
5930-017-311	Contracted Services
5930-017-312	Workshop Expenses
5990-017-696	Sales and Use Tax Expense
6210-017-***	All 6210 expenditures are included as admin. cost, and therefore limited to 5% of the Total Budget.
6210-017-113	Salary - Director/Supervisor
6210-017-151	Salary - Office Personnel
6210-017-180	Overtime Pay
6210-017-183	Compensation Bonus Pay
6210-017-311	Contracted Services
6210-017-332	Travel
6210-017-341	Telephone
6210-017-342	Postage
6210-017-343	Telecommunication Network
6210-017-362	Reproduction Costs
6210-017-412	Supplies and Materials
6210-017-418	Computer Software and Supplies
6210-017-461	Lease/Purchase of Non-Capitalized Equipment
6210-017-462	Lease/Purchase of Non-Capitalized Computer Hardware
6210-017-541	Purchase of Equipment
6210-017-542	Computer Hardware
6250-017-129	Salary - Curriculum Instruction Coordinator (VoCATS only)
6250-017-144	Salary - Technical Assistant (VoCATS only)
6250-017-180	Overtime Pay
6250-017-183	Compensation Bonus Pay
6250-017-311	Contracted Services (VoCATS only)
6250-017-332	Travel (VoCATS only)
6250-017-341	Telephone (VoCATS only)
6250-017-342	Postage (VoCATS only)
6250-017-343	Telecommunications Network (VoCATS only)
6250-017-361	Printing and Binding (VoCATS only)

PROGRAM REPORT CODE	PROGRAM TITLE
017	Vocational Education - Program Improvement

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6250-017-362	Reproduction Costs (VoCATS only)
6250-017-412	Supplies and Materials (VoCATS only)
6250-017-418	Computer Software and Supplies (VoCATS only)
6250-017-462	Lease/Purchase of Non-Capitalized Computer Hardware (VoCATS only)
6250-017-541	Purchase of Equipment (VoCATS only)
6250-017-542	Purchase of Computer Hardware (VoCATS only)
6520-017-314	Contracted Services - Audit
6550-017-171	Salary - Driver
6910-017-211	Employer's Social Security Cost
6910-017-221	Employer's Retirement Cost
6910-017-231	Employer's Hospitalization Insurance Cost
6910-017-232	Employer's Workers' Compensation Insurance Cost
6910-017-234	Employer's Dental Insurance Cost
6910-017-235	Employer's Life Insurance Cost
6920-017-179	Longevity Pay
6920-017-181	Salary - Supplementary Pay
6920-017-187	Salary - Local Salary Differential
6920-017-189	Payments for Short Term Disability
6930-017-186	Salary - Workshop Participant
6930-017-199	Salary - Workshop Instructor
6930-017-312	Workshop Expenses
6990-017-696	Sales and Use Tax Expense
8100-017-692	Indirect Cost
8100-017-697	Sales and Use Tax Refund

Revenue Code

3610-017-	Vocational Education - Program Improvement

023 Vocational Education - Federal Tech Prep

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-023-121	Salary - Teacher/Coop. Coordinator (Extended Employment only)
5100-023-127	Salary - Interim Teacher - Noncertified
5100-023-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-023-143	Salary - Tutor (Extended Employment Only)
5100-023-144	Salary - Technical Assistant (Extended Employment Only)
5100-023-180	Overtime Pay
5100-023-311	Contracted Services
5100-023-327	Rental of Equipment/Leases
5100-023-332	Travel
5100-023-341	Telephone
5100-023-342	Postage
5100-023-343	Telecommunications Network
5100-023-351	Advertising Fees
5100-023-361	Printing and Binding
5100-023-362	Reproduction Costs
5100-023-391	Field Trips
5100-023-411	Instructional Supplies
5100-023-418	Computer Software and Supplies
5100-023-431	Library Books (Reference)
5100-023-432	Periodicals
5100-023-433	Audiovisual Supplies and Materials
5100-023-435	On-line Materials/Subscriptions
5100-023-461	Lease/Purchase of Non-Capitalized Equipment
5100-023-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-023-541	Purchase of Equipment
5100-023-542	Purchase of Computer Hardware
5830-023-121	Salary - Guidance Services (Extended Employment only)
5830-023-332	Travel
5870-023-121	Salary - Career Dev. Coordination Services (Extended Employment only)
5870-023-332	Travel
5870-023-341	Telephone
5870-023-342	Postage
5870-023-351	Advertising Fees
5870-023-361	Printing and Binding
5870-023-362	Reproduction Costs
5870-023-411	Instructional Supplies
5870-023-418	Computer Software and Supplies
5870-023-432	Periodicals
5870-023-433	Audiovisual Supplies and Materials
5870-023-435	On-line Materials/Subscriptions
5870-023-461	Lease/Purchase of Non-Capitalized Equipment

023 Vocational Education - Federal Tech Prep

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5870-023-462	Lease/Purchase Non-Capitalized Computer Hardware
5870-023-541	Purchase of Equipment
5870-023-542	Purchase of Computer Hardware
5880-023-121	Salary - Special Populations Coordinator (Extended Employment only)
5880-023-332	Travel
5880-023-341	Telephone
5880-023-342	Postage
5880-023-351	Advertising Fees
5880-023-361	Printing and Binding
5880-023-362	Reproduction Costs
5880-023-411	Instructional Supplies
5880-023-418	Computer Software and Supplies
5880-023-432	Periodicals
5880-023-433	Audiovisual Supplies and Materials
5880-023-435	On-line Materials/Subscriptions
5880-023-461	Lease/Purchase of Non-Capitalized Equipment
5880-023-462	Lease/Purchase of Non-Capitalized Computer Hardware
5880-023-541	Purchase of Equipment
5880-023-542	Purchase of Computer Hardware
5910-023-211	Employer's Social Security Cost
5910-023-221	Employer's Retirement Cost
5910-023-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-023-231	Employer's Hospitalization Insurance Cost
5910-023-232	Employer's Workers' Compensation Insurance Cost
5920-023-179	Longevity Pay
5920-023-181	Salary - Supplementary Pay (For Non-Administrative Personnel only)
5920-023-187	Salary - Local Salary Differential (For Non-Administrative Personnel only)
5920-023-189	Payments for Short Term Disability
5930-023-182	Substitute Pay (Workshops)
5930-023-186	Salary - Workshop Participant
5930-023-199	Salary - Workshop Instructor
5930-023-311	Contracted Services
5930-023-312	Workshop Expenses
5930-023-316	Workshop Expenses/Excess Travel
5990-023-696	Sales and Use Tax Expense
6520-023-314	Contracted Services - Audit
6930-023-312	Workshop Expenses
6990-023-696	Sales and Use Tax Expense
8100-023-692	Indirect Cost
8100-023-697	Sales and Use Tax Refund

PROGRAM REPORT CODE	**PROGRAM TITLE**
023	Vocational Education - Federal Tech Prep

ACCOUNT CODE	**OBJECT CODE DESCRIPTION**

Revenue Code

3610-023-	Vocational Education - Federal Tech Prep

026	Education for Homeless Children and Youth
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-026-121	Salary - Teacher
5200-026-124	Salary - Self-Contained Speech-Pathology
5200-026-125	Salary - New Teacher Orientation Pay
5200-026-127	Salary - Interim Teacher - Noncertified
5200-026-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-026-129	Salary - Visiting International Faculty
5200-026-142	Salary - Teacher Assistant
5200-026-143	Salary - Tutor
5200-026-180	Overtime Pay
5200-026-182	Substitute Pay
5200-026-183	Compensation Bonus Pay
5200-026-184	Full-Time Substitute
5200-026-193	Mentor Pay
5200-026-311	Contracted Services
5200-026-332	Travel
5200-026-371	Tuition (Enrichment)
5200-026-391	Field Trips
5200-026-411	Instructional Supplies
5200-026-412	Supplies and Materials
5200-026-422	Textbooks - Other
5200-026-433	Audiovisual Supplies and Materials
5200-026-435	On-line Materials/Subscriptions
5500-026-121	Salary - Teacher
5500-026-124	Salary - Self-Contained Speech-Pathology
5500-026-125	Salary - New Teacher Orientation Pay
5500-026-127	Salary - Interim Teacher - Noncertified
5500-026-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-026-142	Salary - Teacher Assistant
5500-026-143	Salary - Tutor
5500-026-180	Overtime Pay
5500-026-182	Substitute Pay
5500-026-183	Compensation Bonus Pay
5500-026-184	Full-Time Substitute
5500-026-193	Mentor Pay
5500-026-311	Contracted Services
5500-026-332	Travel
5500-026-371	Tuition (Enrichment)
5500-026-391	Field Trips
5500-026-411	Instructional Supplies
5500-026-412	Supplies and Materials
5500-026-422	Textbooks - Other

026	Education for Homeless Children and Youth
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-026-433	Audiovisual Supplies and Materials
5500-026-435	On-line Materials/Subscriptions
5820-026-139	Salary - Attendance/Social Work Services
5820-026-183	Compensation Bonus Pay
5820-026-193	Mentor Pay
5820-026-332	Travel
5820-026-412	Supplies and Materials
5820-026-418	Computer Software and Supplies
5820-026-433	Audiovisual Supplies and Materials
5830-026-121	Salary - Guidance Services
5830-026-183	Compensation Bonus Pay
5830-026-193	Mentor Pay
5830-026-332	Travel
5830-026-412	Supplies and Materials
5830-026-433	Audiovisual Supplies and Materials
5840-026-139	Salary - Health Services
5840-026-148	Salary - Other Professional Assignments - Non-certified
5840-026-183	Compensation Bonus
5840-026-193	Mentor Pay
5840-026-332	Travel
5840-026-399	Other Purchased Services
5840-026-412	Supplies and Materials
5840-026-433	Audiovisual Supplies and Materials
5850-026-139	Salary - Psychological Services
5850-026-183	Compensation Bonus Pay
5850-026-193	Mentor Pay
5850-026-311	Contracted Services
5850-026-332	Travel
5850-026-412	Supplies and Materials
5850-026-433	Audiovisual Supplies and Materials
5860-026-124	Salary - Speech and Language Services
5860-026-148	Salary - Other Professional Assignments - Non-Certified
5860-026-183	Compensation Bonus Pay
5860-026-193	Mentor Pay
5860-026-332	Travel
5860-026-412	Supplies and Materials
5860-026-433	Audiovisual Supplies and Materials
5890-026-183	Compensation Bonus
5890-026-199	Salary - Program Assistant
5890-026-311	Contracted Services
5890-026-399	Other Purchased Services

026 Education for Homeless Children and Youth

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5890-026-419	Other Supplies
5910-026-211	Employer's Social Security Cost
5910-026-221	Employer's Retirement Cost
5910-026-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-026-231	Employer's Hospitalization Insurance Cost
5910-026-232	Employer's Workers' Compensation Insurance Cost
5910-026-234	Employer's Dental Insurance Cost
5910-026-235	Employer's Life Insurance Cost
5920-026-179	Longevity Pay
5920-026-181	Salary - Supplementary Pay
5920-026-187	Salary - Local Salary Differential
5920-026-189	Payments for Short Term Disability
5930-026-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-026-182	Substitute Pay (Workshops)
5930-026-184	Full-Time Substitute
5930-026-186	Salary - Workshop Participant
5930-026-199	Salary - Workshop Instructor
5930-026-311	Contracted Services
5930-026-312	Workshop Expenses
5990-026-696	Sales and Use Tax Expense
6210-026-113	Salary - Director/Supervisor
6210-026-183	Compensation Bonus Pay
6330-026-151	Salary - Office Personnel
6330-026-180	Overtime Pay
6330-026-183	Compensation Bonus Pay
6330-026-412	Supplies and Materials
6520-026-314	Contracted Audit Services
6550-026-171	Salary - Driver
6550-026-183	Compensation Bonus Pay
6550-026-331	Pupil Transportation - Contracted
6550-026-339	Other Transportation Services
6550-026-414	Oil
6550-026-415	Tires and Tubes
6550-026-416	Vehicle Repair Parts, Grease, and Anti-Freeze
6550-026-417	Gas
6550-026-626	Pupil Transportation Insurance
6551-026-180	Overtime Pay - Bus Drivers
6560-026-459	Other Food Purchases (Snacks)
6910-026-211	Employer's Social Security Cost
6910-026-221	Employer's Retirement Cost
6910-026-231	Employer's Hospitalization Insurance Cost

026	Education for Homeless Children and Youth
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6910-026-232	Employer's Workers' Compensation Insurance Cost
6910-026-234	Employer's Dental Insurance Cost
6910-026-235	Employer's Life Insurance Cost
6920-026-179	Longevity Pay
6920-026-181	Salary - Supplementary Pay
6920-026-187	Salary - Local Salary Differential
6920-026-189	Payments for Short Term Disability
6930-026-186	Salary - Workshop Participant
6930-026-312	Workshop Expenses
6990-026-696	Sales and Use Tax Expense
8100-026-692	Indirect Cost
8100-026-697	Sales and Use Tax Refund

Revenue Code

3610-026-	Education for Homeless Children and Youth

040	Title I - Low Performing Schools (CSRD)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-040-121	Salary - Teacher
5200-040-127	Salary - Interim Teacher - Noncertified
5200-040-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-040-129	Salary - Visiting International Faculty
5200-040-143	Salary - Tutor
5200-040-146	Salary - Teacher Assistant Salary When Substituting
5200-040-180	Overtime Pay
5200-040-182	Substitute Pay
5200-040-183	Incentive/Compensation Bonus Pay
5200-040-184	Full-Time Substitute
5200-040-311	Contracted Services
5200-040-326	Contracted Repairs & Maintenance - Equip
5200-040-327	Rentals/Leases
5200-040-332	Travel
5200-040-336	Travel (Greater Than IRS Allowable Rate)
5200-040-341	Telephone
5200-040-343	Telecommunications Network
5200-040-411	Instructional Supplies
5200-040-412	Supplies and Materials
5200-040-418	Computer Software and Supplies
5200-040-422	Textbooks - Other
5200-040-431	Library Books (Regular and Replacement)
5200-040-432	Periodicals
5200-040-433	Audiovisual Supplies and Materials
5200-040-435	On-line Materials/Subscriptions
5200-040-461	Lease/Purchase of Non-Capitalized Equipment
5200-040-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-040-541	Purchase of Equipment
5200-040-542	Purchase of Computer Hardware
5500-040-121	Salary - Teacher
5500-040-127	Salary - Interim Teacher - Noncertified
5500-040-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-040-143	Salary - Tutor
5500-040-146	Salary - Teacher Assistant Salary When Substituting
5500-040-180	Overtime Pay
5500-040-182	Substitute Pay
5500-040-183	Incentive/Compensation Bonus Pay
5500-040-184	Full-Time Substitute
5500-040-311	Contracted Services
5500-040-332	Travel
5500-040-336	Travel (Greater Than IRS Allowable Rate)

040	Title I - Low Performing Schools (CSRD)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-040-411	Instructional Supplies
5500-040-412	Supplies and Materials
5890-040-332	Travel (Parent Related)
5890-040-336	Travel - Greater Than IRS Rate (Parent Related)
5890-040-412	Supplies and Materials (Parent Related)
5910-040-211	Employer's Social Security Cost
5910-040-221	Employer's Retirement Cost
5910-040-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-040-231	Employer's Hospitalization Insurance Cost
5910-040-232	Employer's Workers' Compensation Insurance Cost
5910-040-234	Employer's Dental Insurance Cost
5910-040-235	Employer's Life Insurance Cost
5920-040-179	Longevity Pay
5920-040-181	Salary - Supplementary Pay
5920-040-187	Salary - Local Salary Differential
5920-040-189	Payments for Short Term Disability
5930-040-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-040-182	Substitute Pay (Workshops)
5930-040-184	Full-Time Substitute
5930-040-186	Salary - Workshop Participant
5930-040-199	Salary - Workshop Instructor
5930-040-311	Contracted Services
5930-040-312	Workshop Expenses
5990-040-696	Sales and Use Tax Expense
6190-040-148	Sal-Other Professional Assignments - Non- Certified
6190-040-183	Compensation Bonus Pay
6210-040-113	Salary - Director/Supervisor
6210-040-151	Salary - Office Personnel
6210-040-180	Overtime Pay
6210-040-183	Compensation Bonus Pay
6210-040-311	Contracted Services
6210-040-326	Contracted Repairs and Maintenance - Equipment
6210-040-332	Travel
6210-040-336	Travel (Greater Than IRS Allowable Rate)
6210-040-412	Supplies and Materials
6210-040-461	Lease/Purchase of Non-Capitalized Equipment
6210-040-541	Purchase of Equipment
6330-040-311	Contracted Services
6520-040-314	Contracted Services - Audit
6620-040-139	Salary - Planning, Research, Development, & Evaluation Services
6620-040-183	Compensation Bonus Pay

040	Title I - Low Performing Schools (CSRD)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-040-319	Other Professional and Technical Services
6620-040-332	Travel
6620-040-336	Travel (Greater Than IRS Allowable Rate)
6620-040-341	Telephone
6620-040-342	Postage
6620-040-343	Telecommunication Services
6620-040-412	Supplies and Materials
6620-040-418	Computer Software and Supplies
6620-040-432	Periodicals
6620-040-461	Lease/Purchase of Non-Capitalized Equipment
6620-040-462	Lease/Purchase of Non-Capitalized Computer Equipment
6620-040-541	Purchase of Equipment
6620-040-542	Purchase of Computer Hardware
6910-040-211	Employer's Social Security Cost
6910-040-221	Employer's Retirement Cost
6910-040-231	Employer's Hospitalization Insurance Cost
6910-040-232	Employer's Workers' Compensation Insurance Cost
6910-040-234	Employer's Dental Insurance Cost
6910-040-235	Employer's Life Insurance Cost
6920-040-179	Longevity Pay
6920-040-181	Salary - Supplementary Pay
6920-040-187	Salary - Local Salary Differential
6920-040-189	Payments for Short Term Disability
6930-040-186	Salary - Workshop Participant
6930-040-199	Salary - Workshop Instructor
6930-040-312	Workshop Expenses
6930-040-316	Workshop Expenses/Excess Travel
6990-040-696	Sales and Use Tax Expense
8100-040-692	Indirect Cost
8100-040-697	Sales and Use Tax Refund

Revenue Code

3610-040-	Title I Low Performing Schools (CSRD)

041	FIE - Low Performing Schools (CSRD)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-041-121	Salary - Teacher
5200-041-127	Salary - Interim Teacher - Noncertified
5200-041-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-041-129	Salary - Visiting International Faculty
5200-041-143	Salary - Tutor
5200-041-146	Salary - Teacher Assistant Salary When Substituting
5200-041-180	Overtime Pay
5200-041-182	Substitute Pay
5200-041-183	Incentive/Compensation Bonus Pay
5200-041-184	Full-Time Substitute
5200-041-311	Contracted Services
5200-041-326	Contracted Repairs and Maintenance - Equipment
5200-041-327	Rentals/Leases
5200-041-332	Travel
5200-041-336	Travel (Greater Than IRS Allowable Rate)
5200-041-341	Telephone
5200-041-343	Telecommunications Network
5200-041-411	Instructional Supplies
5200-041-412	Supplies and Materials
5200-041-418	Computer Software and Supplies
5200-041-422	Textbooks - Other
5200-041-431	Library Books (Regular and Replacement)
5200-041-432	Periodicals
5200-041-433	Audiovisual Supplies and Materials
5200-041-435	On-line Materials/Subscriptions
5200-041-461	Lease/Purchase of Non-Capitalized Equipment
5200-041-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-041-541	Purchase of Equipment
5200-041-542	Purchase of Computer Hardware
5500-041-121	Salary - Teacher
5500-041-127	Salary - Interim Teacher - Noncertified
5500-041-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-041-143	Salary - Tutor
5500-041-146	Salary - Teacher Assistant Salary When Substituting
5500-041-180	Overtime Pay
5500-041-182	Substitute Pay
5500-041-183	Incentive/Compensation Bonus Pay
5500-041-184	Full-Time Substitute
5500-041-311	Contracted Services
5500-041-332	Travel
5500-041-336	Travel (Greater Than IRS Allowable Rate)

041	FIE - Low Performing Schools (CSRD)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-041-411	Instructional Supplies
5500-041-412	Supplies and Materials
5890-041-332	Travel (Parent Related)
5890-041-336	Travel - Greater Than IRS Rate (Parent Related)
5890-041-412	Supplies and Materials (Parent Related)
5910-041-211	Employer's Social Security Cost
5910-041-221	Employer's Retirement Cost
5910-041-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-041-231	Employer's Hospitalization Insurance Cost
5910-041-232	Employer's Workers' Compensation Insurance Cost
5910-041-234	Employer's Dental Insurance Cost
5910-041-235	Employer's Life Insurance Cost
5920-041-179	Longevity Pay
5920-041-181	Salary - Supplementary Pay
5920-041-187	Salary - Local Salary Differential
5920-041-189	Payments for Short Term Disability
5930-041-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-041-182	Substitute Pay (Workshops)
5930-041-184	Full-Time Substitute
5930-041-186	Salary - Workshop Participant
5930-041-199	Salary - Workshop Instructor
5930-041-311	Contracted Services
5930-041-312	Workshop Expenses
5990-041-696	Sales and Use Tax Expense
6190-041-148	Sal-Other Professional Assignments - Non- Certified
6190-041-183	Compensation Bonus Pay
6210-041-113	Salary - Director/Supervisor
6210-041-151	Salary - Office Personnel
6210-041-180	Overtime Pay
6210-041-183	Compensation Bonus Pay
6210-041-311	Contracted Services
6210-041-326	Contracted Repairs and Maintenance - Equipment
6210-041-332	Travel
6210-041-336	Travel (Greater Than IRS Allowable Rate)
6210-041-412	Supplies and Materials
6210-041-461	Lease/Purchase of Non-Capitalized Equipment
6210-041-541	Purchase of Equipment
6330-041-311	Contracted Services
6520-041-314	Contracted Services - Audit
6620-041-139	Salary - Planning, Research, Development, & Evaluation Services
6620-041-183	Compensation Bonus Pay

041	FIE - Low Performing Schools (CSRD)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-041-319	Other Professional and Technical Services
6620-041-332	Travel
6620-041-336	Travel (Greater Than IRS Allowable Rate)
6620-041-341	Telephone
6620-041-342	Postage
6620-041-343	Telecommunications Services
6620-041-412	Supplies and Materials
6620-041-418	Computer Software and Supplies
6620-041-432	Periodicals
6620-041-461	Lease/Purchase of Non-Capitalized Equipment
6620-041-462	Lease/Purchase of Non-Capitalized Computer Equipment
6620-041-541	Purchase of Equipment
6620-041-542	Purchase of Computer Hardware
6910-041-211	Employer's Social Security Cost
6910-041-221	Employer's Retirement Cost
6910-041-231	Employer's Hospitalization Insurance Cost
6910-041-232	Employer's Workers' Compensation Insurance Cost
6910-041-234	Employer's Dental Insurance Cost
6910-041-235	Employer's Life Insurance Cost
6920-041-179	Longevity Pay
6920-041-181	Salary - Supplementary Pay
6920-041-187	Salary - Local Salary Differential
6920-041-189	Payments for Short Term Disability
6930-041-186	Salary - Workshop Participant
6930-041-199	Salary - Workshop Instructor
6930-041-312	Workshop Expenses
6990-041-696	Sales and Use Tax Expense
8100-041-692	Indirect Cost
8100-041-697	Sales and Use Tax Refund

Revenue Code

3610-041-	FIE - Low Performing Schools (CSRD)

044	IDEA VI-B Capacity Building and Improvement
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-044-121	Salary - Teacher/Adapted Physical Education Specialist/Coordinator
5200-044-127	Salary - Interim Teacher - Noncertified
5200-044-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-044-142	Salary - Teacher Assistant
5200-044-143	Salary - Tutor
5200-044-146	Salary - Teacher Assistant Salary When Substituting
5200-044-149	Salary - Braillist/Education Interpreter
5200-044-180	Overtime Pay
5200-044-182	Substitute Pay
5200-044-183	Compensation Bonus Pay
5200-044-193	Mentor Pay
5200-044-311	Contracted Services
5200-044-332	Travel
5200-044-343	Telecommunications Network
5200-044-391	Field Trips
5200-044-411	Instructional Supplies
5200-044-412	Supplies and Materials
5200-044-418	Computer Software and Supplies
5200-044-435	On-line Materials/Subscriptions
5200-044-461	Lease/Purchase of Non-Capitalized Equipment
5200-044-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-044-529	Miscellaneous Contracts and Other Charges
5200-044-541	Purchase of Equipment
5200-044-542	Purchase of Computer Hardware
5500-044-121	Salary - Teacher/Adapted Physical Education Specialist/Coordinator
5500-044-127	Salary - Interim Teacher - Noncertified
5500-044-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-044-142	Salary - Teacher Assistant
5500-044-143	Salary - Tutor
5500-044-146	Salary - Teacher Assistant Salary When Substituting
5500-044-149	Salary - Braillist/Education Interpreter
5500-044-180	Overtime Pay
5500-044-182	Substitute Pay
5500-044-183	Compensation Bonus Pay
5500-044-193	Mentor Pay
5500-044-311	Contracted Services
5500-044-332	Travel
5500-044-343	Telecommunications Network
5500-044-391	Field Trips
5500-044-411	Instructional Supplies
5500-044-412	Supplies and Materials

044	IDEA VI-B Capacity Building and Improvement
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-044-418	Computer Software and Supplies
5500-044-435	On-line Materials/Subscriptions
5500-044-461	Lease/Purchase of Non-Capitalized Equipment
5500-044-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-044-529	Miscellaneous Contracts and Other Charges
5500-044-541	Purchase of Equipment
5500-044-542	Purchase of Computer Hardware
5910-044-211	Employer's Social Security Cost
5910-044-221	Employer's Retirement Cost
5910-044-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-044-231	Employer's Hospitalization Insurance Cost
5910-044-232	Employer's Workers' Compensation Insurance Cost
5920-044-179	Longevity Pay
5930-044-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-044-182	Substitute Pay (Workshops)
5930-044-186	Salary - Workshop Participant
5930-044-199	Salary - Workshop Instructor
5930-044-311	Contracted Services
5930-044-312	Workshop Expenses
5990-044-696	Sales and Use Tax Expense
6520-044-314	Contracted Audit Services
6620-044-311	Contracted Services
6630-044-311	Contracted Services
6630-044-361	Printing and Binding
6910-044-211	Employer's Social Security Cost
6910-044-221	Employer's Retirement Cost
6910-044-231	Employer's Hospitalization Insurance Cost
6930-044-186	Salary - Workshop Participant
6930-044-199	Salary - Workshop Instructor
6930-044-312	Workshop Expenses
6990-044-696	Sales and Use Tax Expense
8100-044-692	Indirect Cost
8100-044-697	Sales and Use Tax Refund

Revenue Code

3610-044-	IDEA VI-B Capacity Building and Improvement

PROGRAM REPORT CODE	PROGRAM TITLE
046	Federal Charter School Competitive Grant (Open Chart)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-046-	THIS IS AN OPEN CHART

Revenue Code

3610-046-	Federal Charter School Competitive Grant

048	Safe and Drug-Free Schools (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-048-121	Salary - Teacher
5200-048-125	Salary - New Teacher Orientation Pay
5200-048-127	Salary - Interim Teacher - Noncertified
5200-048-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-048-129	Salary - Visiting International Faculty
5200-048-142	Salary - Teacher Assistant
5200-048-143	Salary - Tutor
5200-048-146	Salary - Teacher Assistant Salary When Substituting
5200-048-180	Overtime Pay
5200-048-182	Substitute Pay
5200-048-183	Compensation Bonus Pay
5200-048-184	Full-Time Substitute
5200-048-193	Mentor Pay
5200-048-311	Contracted Services
5200-048-326	Contracted Repairs and Maintenance - Equipment
5200-048-332	Travel
5200-048-336	Travel (Greater Than IRS Allowable Rate)
5200-048-391	Field Trips
5200-048-411	Instructional Supplies
5200-048-412	Supplies and Materials
5200-048-418	Computer Software and Supplies
5200-048-433	Audiovisual Supplies and Materials
5200-048-435	On-line Materials/Subscriptions
5200-048-461	Lease/Purchase of Non-Capitalized Equipment
5200-048-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-048-529	Miscellaneous Contracts and Other Charges
5200-048-541	Purchase of Equipment
5200-048-542	Purchase of Computer Hardware
5500-048-121	Salary - Teacher
5500-048-125	Salary - New Teacher Orientation Pay
5500-048-127	Salary - Interim Teacher - Noncertified
5500-048-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-048-142	Salary - Teacher Assistant
5500-048-143	Salary - Tutor
5500-048-146	Salary - Teacher Assistant Salary When Substituting
5500-048-180	Overtime Pay
5500-048-182	Substitute Pay
5500-048-183	Compensation Bonus Pay
5500-048-184	Full-Time Substitute
5500-048-193	Mentor Pay
5500-048-311	Contracted Services

048	Safe and Drug-Free Schools (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-048-326	Contracted Repairs and Maintenance - Equipment
5500-048-332	Travel
5500-048-336	Travel (Greater Than IRS Allowable Rate)
5500-048-391	Field Trips
5500-048-411	Instructional Supplies
5500-048-412	Supplies and Materials
5500-048-418	Computer Software and Supplies
5500-048-433	Audiovisual Supplies and Materials
5500-048-435	On-line Materials/Subscriptions
5500-048-461	Lease/Purchase of Non-Capitalized Equipment
5500-048-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-048-529	Miscellaneous Contracts and Other Charges
5500-048-541	Purchase of Equipment
5500-048-542	Purchase of Computer Hardware
5820-048-139	Salary - Attendance/Social Work Services
5820-048-183	Compensation Bonus Pay
5820-048-193	Mentor Pay
5820-048-311	Contracted Services
5820-048-326	Contracted Repairs and Maintenance - Equipment
5820-048-332	Travel
5820-048-336	Travel (Greater Than IRS Allowable Rate)
5820-048-412	Supplies and Materials
5820-048-418	Computer Software and Supplies
5820-048-461	Lease/Purchase of Non-Capitalized Equipment
5820-048-541	Purchase of Equipment
5830-048-121	Salary - Guidance Services
5830-048-183	Compensation Bonus Pay
5830-048-193	Mentor Pay
5830-048-311	Contracted Services
5830-048-326	Contracted Repairs and Maintenance - Equipment
5830-048-332	Travel
5830-048-336	Travel (Greater Than IRS Allowable Rate)
5830-048-412	Supplies and Materials
5830-048-461	Lease/Purchase of Non-Capitalized Equipment
5830-048-541	Purchase of Equipment
5840-048-139	Salary - Health Services
5840-048-148	Salary - Other Professional Assignments - Non-Certified
5840-048-183	Bonus Pay
5840-048-193	Mentor Pay
5850-048-139	Salary - Psychological Services
5850-048-183	Compensation Bonus Pay

048	Safe and Drug-Free Schools (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-048-193	Mentor Pay
5850-048-311	Contracted Services
5850-048-326	Contracted Repairs and Maintenance - Equipment
5850-048-332	Travel
5850-048-336	Travel (Greater Than IRS Allowable Rate)
5850-048-412	Supplies and Materials
5850-048-461	Lease/Purchase of Non-Capitalized Equipment
5850-048-541	Purchase of Equipment
5890-048-139	Salary - Other Pupil Support Services
5890-048-146	Salary - Teacher Assistant Salary When Substituting
5890-048-182	Substitute Pay
5890-048-183	Compensation Bonus Pay
5890-048-193	Mentor Pay
5890-048-199	Salary - Other Pupil Support Services
5890-048-311	Contracted Services
5890-048-319	Child Care Services
5890-048-326	Contracted Repairs and Maintenance - Equipment
5890-048-332	Travel
5890-048-336	Travel (Greater Than IRS Allowable Rate)
5890-048-339	Other Transportation Services
5890-048-341	Telephone
5890-048-342	Postage
5890-048-351	Advertising Fees
5890-048-361	Printing and Binding
5890-048-362	Reproduction Costs
5890-048-391	Field Trips
5890-048-411	Instructional Supplies
5890-048-412	Supplies and Materials
5890-048-418	Computer Software and Supplies
5890-048-422	Textbooks - Other
5890-048-431	Library Books (Regular & Replacement)
5890-048-432	Periodicals
5890-048-433	Audiovisual Supplies and Materials
5890-048-435	On-line Materials/Subscriptions
5890-048-459	Other Food Purchases
5890-048-461	Lease/Purchase of Non-Capitalized Equipment
5890-048-462	Lease/Purchase of Non-Capitalized Computer Equipment
5890-048-541	Purchase of Equipment
5890-048-542	Purchase of Computer Hardware
5890-048-611	Membership Dues and Fees
5890-048-629	Other Insurance and Judgments

048	Safe and Drug-Free Schools (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-048-211	Employer's Social Security Cost
5910-048-221	Employer's Retirement Cost
5910-048-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-048-231	Employer's Hospitalization Insurance Cost
5910-048-232	Employer's Workers' Compensation Insurance Cost
5910-048-234	Employer's Dental Insurance Cost
5910-048-235	Employer's Life Insurance Cost
5920-048-179	Longevity Pay
5920-048-181	Salary - Supplementary Pay
5920-048-187	Salary - Local Salary Differential
5920-048-189	Payments for Short Term Disability
5930-048-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-048-182	Substitute Pay (Workshops)
5930-048-184	Full-Time Substitute
5930-048-186	Salary - Workshop Participant
5930-048-199	Salary - Workshop Instructor
5930-048-311	Contracted Services
5930-048-312	Workshop Expenses/Allowable Travel
5930-048-316	Workshop Expenses/Excess Travel
5990-048-696	Sales and Use Tax Expense
6190-048-151	Salary - Office Personnel
6190-048-180	Overtime Pay
6190-048-183	Compensation Bonus Pay
6210-048-113	Salary - Director/Supervisor
6210-048-183	Compensation Bonus Pay
6210-048-311	Contracted Services (Consultant Fees)
6210-048-332	Travel
6210-048-336	Travel (Greater Than IRS Allowable Rate)
6210-048-341	Telephone
6210-048-342	Postage
6320-048-118	Salary - Assistant Superintendent - Executive Administration
6320-048-151	Salary - Office Personnel - Executive Administration
6320-048-180	Overtime Pay
6320-048-183	Compensation Bonus Pay
6320-048-311	Contracted Services
6320-048-326	Contracted Repairs and Maintenance - Equipment
6320-048-332	Travel
6320-048-336	Travel (Greater Than IRS Allowable Rate)
6320-048-341	Telephone
6320-048-342	Postage
6320-048-412	Supplies and Materials

048	Safe and Drug-Free Schools (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6320-048-418	Computer Software and Supplies
6320-048-461	Lease/Purchase of Non-Capitalized Equipment
6320-048-462	Lease/Purchase of Non-Capitalized Computer Equipment
6320-048-541	Purchase of Equipment
6320-048-542	Purchase of Computer Hardware
6330-048-113	Salary - Director/Supervisor
6330-048-151	Salary - Office Personnel
6330-048-180	Overtime Pay
6330-048-183	Compensation Bonus Pay
6330-048-326	Contracted Repairs and Maintenance - Equipment
6330-048-332	Travel
6330-048-336	Travel (Greater Than IRS Allowable Rate)
6330-048-341	Telephone
6330-048-342	Postage
6330-048-412	Supplies and Materials
6330-048-418	Computer Software and Supplies
6330-048-461	Lease/Purchase of Non-Capitalized Equipment
6330-048-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-048-541	Purchase of Equipment
6330-048-542	Purchase of Computer Hardware
6520-048-314	Contracted Services - Audit
6540-048-327	Rentals/Leases
6550-048-171	Salary - Driver
6550-048-180	Overtime Pay
6550-048-183	Compensation Bonus Pay
6620-048-183	Compensation Bonus Pay
6620-048-199	Salary - Evaluation Specialist
6620-048-311	Contracted Services
6630-048-351	Advertising Fees
6630-048-361	Printing and Binding
6910-048-211	Employer's Social Security Cost
6910-048-221	Employer's Retirement Cost
6910-048-231	Employer's Hospitalization Insurance Cost
6910-048-232	Employer's Workers' Compensation Insurance Cost
6910-048-234	Employer's Dental Insurance Cost
6910-048-235	Employer's Life Insurance Cost
6920-048-179	Longevity Pay
6920-048-181	Salary - Supplementary Pay
6920-048-187	Salary - Local Salary Differential
6920-048-189	Payments for Short Term Disability
6930-048-186	Salary - Workshop Participant

PROGRAM REPORT CODE	**PROGRAM TITLE**
048	Safe and Drug-Free Schools (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6930-048-199	Salary - Workshop Instructor
6930-048-312	Workshop Expenses/Allowable Travel
6930-048-316	Workshop Expenses/Excess Travel
6990-048-696	Sales and Use Tax Expense
8100-048-692	Indirect Cost
8100-048-697	Sales and Use Tax Refund
8100-048-721	NCLB Transferability - In
8100-048-722	NCLB Transferability - Out

Revenue Code

3610-048-	Safe and Drug-Free Schools

049 IDEA Pre-School Handicapped Grant

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-049-121	Salary - Teacher
5200-049-124	Salary - Self-Contained Speech-Pathology
5200-049-125	Salary - New Teacher Orientation Pay
5200-049-127	Salary - Interim Teacher - Noncertified
5200-049-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-049-129	Salary - Visiting International Faculty
5200-049-142	Salary - Teacher Assistant
5200-049-143	Salary - Tutor
5200-049-146	Salary - Teacher Assistant Salary When Substituting
5200-049-149	Salary - Braillist/Educational Interpreter
5200-049-180	Overtime Pay
5200-049-182	Substitute Pay
5200-049-183	Compensation Bonus Pay
5200-049-184	Full-Time Substitute
5200-049-193	Mentor Pay
5200-049-311	Contracted Services
5200-049-326	Contracted Repairs and Maintenance - Equipment
5200-049-327	Rentals/Leases
5200-049-332	Travel
5200-049-336	Travel (Greater Than IRS Allowable Rate)
5200-049-343	Telecommunications Services
5200-049-371	Tuition Fees
5200-049-391	Field Trips
5200-049-411	Instructional Supplies
5200-049-412	Supplies and Materials
5200-049-418	Computer Software and Supplies
5200-049-432	Periodicals
5200-049-435	On-line Materials/Subscriptions
5200-049-459	Other Food Purchases
5200-049-461	Lease/Purchase of Non-Capitalized Equipment
5200-049-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-049-529	Miscellaneous Contracts and Other Charges
5200-049-541	Purchase of Equipment
5200-049-542	Purchase of Computer Hardware
5500-049-121	Salary - Teacher
5500-049-124	Salary - Self-Contained Speech-Pathology
5500-049-125	Salary - New Teacher Orientation Pay
5500-049-127	Salary - Interim Teacher - Noncertified
5500-049-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-049-142	Salary - Teacher Assistant
5500-049-143	Salary - Tutor

049	IDEA Pre-School Handicapped Grant
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-049-146	Salary - Teacher Assistant Salary When Substituting
5500-049-149	Salary - Braillist/Educational Interpreter
5500-049-180	Overtime Pay
5500-049-182	Substitute Pay
5500-049-183	Compensation Bonus Pay
5500-049-184	Full-Time Substitute
5500-049-193	Mentor Pay
5500-049-311	Contracted Services
5500-049-326	Contracted Repairs and Maintenance - Equipment
5500-049-327	Rentals/Leases
5500-049-332	Travel
5500-049-336	Travel (Greater Than IRS Allowable Rate)
5500-049-343	Telecommunications Services
5500-049-371	Tuition Fees
5500-049-391	Field Trips
5500-049-411	Instructional Supplies
5500-049-412	Supplies and Materials
5500-049-418	Computer Software and Supplies
5500-049-432	Periodicals
5500-049-435	On-line Materials/Subscriptions
5500-049-459	Other Food Purchases
5500-049-461	Lease/Purchase of Non-Capitalized Equipment
5500-049-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-049-529	Miscellaneous Contracts and Other Charges
5500-049-541	Purchase of Equipment
5500-049-542	Purchase of Computer Hardware
5810-049-311	Contracted Services
5810-049-361	Printing and Binding
5810-049-433	Audiovisual Supplies and Materials
5820-049-139	Salary - Attendance/Social Work Services
5820-049-183	Compensation Bonus Pay
5820-049-193	Mentor Pay
5820-049-311	Contracted Services
5820-049-332	Travel
5820-049-336	Travel (Greater Than IRS Allowable Rate)
5820-049-412	Supplies and Materials
5820-049-418	Computer Software and Supplies
5840-049-139	Salary - Health Services
5840-049-145	Salary - Physical Therapist and Assistants
5840-049-148	Salary - Other Professional Assignments - Non-Certified
5840-049-183	Compensation Bonus Pay

049 IDEA Pre-School Handicapped Grant

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5840-049-193	Mentor Pay
5840-049-311	Contracted Services
5840-049-326	Contracted Repairs and Maintenance - Equipment
5840-049-332	Travel
5840-049-336	Travel (Greater Than IRS Allowable Rate)
5840-049-399	Other Purchased Services
5840-049-412	Supplies and Materials
5840-049-461	Lease/Purchase of Non-Capitalized Equipment
5840-049-541	Purchase of Equipment
5850-049-139	Salary - Psychological Services
5850-049-183	Compensation Bonus Pay
5850-049-193	Mentor Pay
5850-049-311	Contracted Services
5850-049-326	Contracted Repairs and Maintenance - Equipment
5850-049-332	Travel
5850-049-336	Travel (Greater Than IRS Allowable Rate)
5850-049-412	Supplies and Materials
5850-049-461	Lease/Purchase of Non-Capitalized Equipment
5850-049-541	Purchase of Equipment
5860-049-124	Salary - Speech and Language Services
5860-049-139	Salary - Audiologist
5860-049-148	Salary - Other Professional Assignments - Non-Certified
5860-049-183	Compensation Bonus Pay
5860-049-193	Mentor Pay
5860-049-311	Contracted Services
5860-049-326	Contracted Repairs and Maintenance - Equipment
5860-049-332	Travel
5860-049-336	Travel (Greater Than IRS Allowable Rate)
5860-049-412	Supplies and Materials
5860-049-461	Lease/Purchase of Non-Capitalized Equipment
5860-049-541	Purchase of Equipment
5890-049-139	Salary - Other Pupil Support Services
5890-049-145	Salary - Occupational Therapist and Assistants
5890-049-149	Salary - Therapeutic Recreation Specialist
5890-049-180	Overtime Pay
5890-049-183	Compensation Bonus Pay
5890-049-193	Mentor Pay
5890-049-199	Salary - Other Assignment (Child Find Coord.)
5890-049-311	Contracted Services
5890-049-332	Travel
5890-049-341	Telephone

049 IDEA Pre-School Handicapped Grant

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5890-049-342	Postage
5890-049-399	Misc P.A.C. Exp (Must be Described)
5890-049-412	Supplies and Materials
5890-049-628	Scholastic Accident Insurance
5910-049-211	Employer's Social Security Cost
5910-049-221	Employer's Retirement Cost
5910-049-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-049-231	Employer's Hospitalization Insurance Cost
5910-049-232	Employer's Workers' Compensation Insurance Cost
5910-049-234	Employer's Dental Insurance Cost
5910-049-235	Employer's Life Insurance Cost
5920-049-179	Longevity Pay
5920-049-181	Salary - Supplementary Pay
5920-049-187	Salary - Local Salary Differential
5920-049-189	Payments for Short Term Disability
5930-049-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-049-182	Substitute Pay (Workshops)
5930-049-184	Full-Time Substitute
5930-049-186	Salary - Workshop Participant
5930-049-311	Contracted Services
5930-049-312	Workshop Expenses/Allowable Travel (Include Parent Training & Interagency Activities)
5930-049-316	Workshop Expenses/Excess Travel
5990-049-696	Sales and Use Tax Expense
6190-049-159	Salary - Data Manager
6190-049-180	Overtime Pay
6190-049-183	Compensation Bonus Pay
6210-049-113	Salary - P.A.C. Director/Supervisor
6210-049-183	Compensation Bonus Pay
6210-049-311	Contracted Services
6210-049-332	Travel
6210-049-336	Travel (Greater Than IRS Allowable Rate)
6210-049-341	Telephone
6210-049-342	Postage
6210-049-361	Printing and Binding
6210-049-399	Other Purchased Services (Video Taping and Film Serv.)
6210-049-412	Supplies and Materials
6210-049-433	Audiovisual Supplies and Materials
6330-049-113	Salary - Director/Supervisor
6330-049-151	Salary - Office Personnel
6330-049-180	Overtime Pay
6330-049-183	Compensation Bonus Pay

049	IDEA Pre-School Handicapped Grant
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6330-049-332	Travel
6330-049-336	Travel (Greater Than IRS Allowable Rate)
6330-049-341	Telephone
6330-049-342	Postage
6330-049-412	Supplies and Materials
6330-049-541	Purchase of Equipment
6330-049-542	Purchase of Computer Hardware
6520-049-314	Contracted Services - Audit
6540-049-327	Rentals
6540-049-412	Supplies and Materials
6550-049-171	Salary - Driver
6550-049-180	Overtime Pay
6550-049-183	Compensation Bonus Pay
6550-049-199	Salary - Transportation Safety Assistant
6550-049-311	Contracted Services
6550-049-326	Contracted Repairs and Maintenance - Equipment
6550-049-331	Contracted Pupil Transportation
6550-049-414	Oil
6550-049-415	Tires and Tubes
6550-049-416	Repair Parts, Materials and Related Labor, Grease, and Anti-freeze
6550-049-417	Gas
6550-049-461	Lease/Purchase of Non-Capitalized Equipment
6550-049-541	Purchase of Equipment
6550-049-622	Vehicle Liability Insurance
6550-049-626	Pupil Transportation Insurance
6580-049-529	Miscellaneous Contracts and Other Charges (Renovation)
6620-049-311	Contracted Services
6620-049-361	Printing and Binding
6620-049-412	Supplies and Materials
6620-049-433	Audiovisual Supplies and Materials
6630-049-311	Contracted Services
6630-049-351	Advertising Fees
6630-049-361	Printing and Binding
6630-049-412	Supplies and Materials
6630-049-433	Audiovisual Supplies and Materials
6910-049-211	Employer's Social Security Cost
6910-049-221	Employer's Retirement Cost
6910-049-231	Employer's Hospitalization Insurance Cost
6910-049-232	Employer's Workers' Compensation Insurance Cost
6910-049-234	Employer's Dental Insurance Cost
6910-049-235	Employer's Life Insurance Cost

PROGRAM REPORT CODE	PROGRAM TITLE
049	IDEA Pre-School Handicapped Grant

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6920-049-179	Longevity Pay
6920-049-181	Salary - Supplementary Pay
6920-049-187	Salary - Local Salary Differential
6920-049-189	Payments for Short Term Disability
6930-049-186	Salary - Workshop Participant
6930-049-312	Workshop Expenses /Allowable Travel
6930-049-316	Workshop Expenses/Excess Travel
6990-049-696	Sales and Use Tax Expense
8100-049-692	Indirect Cost
8100-049-697	Sales and Use Tax Refund

Revenue Code

3610-049-	IDEA Pre-School Handicapped Grant

PROGRAM REPORT CODE	**PROGRAM TITLE**
050	IASA Title 1 - LEA Basic Program (Transferability In Only)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-050-121	Salary - Teacher
5200-050-124	Salary - Self-Contained Speech-Pathology
5200-050-125	Salary - New Teacher Orientation Pay
5200-050-127	Salary - Interim Teacher - Noncertified
5200-050-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-050-129	Salary - Visiting International Faculty
5200-050-142	Salary - Teacher Assistant
5200-050-143	Salary - Tutor
5200-050-146	Salary - Teacher Assistant Salary When Substituting
5200-050-180	Overtime Pay
5200-050-182	Substitute Pay
5200-050-183	Incentive/Compensation Bonus Pay
5200-050-184	Full-Time Substitute
5200-050-193	Mentor Pay
5200-050-199	Salary - Other Assignments (Extended Employment)
5200-050-311	Contracted Services
5200-050-326	Contracted Repairs and Maintenance - Equipment
5200-050-327	Rentals/Leases
5200-050-332	Travel
5200-050-336	Travel (Greater Than IRS Allowable Rate)
5200-050-341	Telephone
5200-050-343	Telecommunications Network
5200-050-371	Tuition Fees
5200-050-391	Field Trips
5200-050-411	Instructional Supplies
5200-050-412	Supplies and Materials
5200-050-418	Computer Software and Supplies
5200-050-422	Textbooks - Other (Schoolwide Only)
5200-050-431	Library Books (Regular and Replacement)
5200-050-432	Periodicals
5200-050-433	Audiovisual Supplies and Materials
5200-050-435	On-line Materials/Subscriptions
5200-050-461	Lease/Purchase of Non-Capitalized Equipment
5200-050-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-050-541	Purchase of Equipment
5200-050-542	Purchase of Computer Hardware
5200-050-628	Student Scholastic Accident Insurance
5200-050-629	Insurance - Teachers' Laptop Computers
5810-050-141	Salary - Audiovisual Materials Coordinator/Technician
5810-050-180	Overtime Pay
5810-050-183	Compensation Bonus Pay

050	IASA Title 1 - LEA Basic Program (Transferability In Only)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5810-050-326	Contracted Repairs and Maintenance - Equipment
5810-050-332	Travel
5810-050-336	Travel (Greater Than IRS Allowable Rate)
5810-050-412	Supplies and Materials (AV Coordinator)
5810-050-461	Lease/Purchase of Non-Capitalized Equipment
5810-050-541	Purchase of Equipment
5820-050-139	Salary - Attendance/Social Work Services
5820-050-149	Salary - Attendance/Social Work Services Assistant
5820-050-180	Overtime Pay
5820-050-183	Compensation Bonus Pay
5820-050-193	Mentor Pay
5820-050-326	Contracted Repairs and Maintenance - Equipment
5820-050-332	Travel
5820-050-336	Travel (Greater Than IRS Allowable Rate)
5820-050-412	Supplies and Materials
5820-050-418	Computer Software and Supplies
5820-050-461	Lease/Purchase of Non-Capitalized Equipment
5820-050-541	Purchase of Equipment
5830-050-121	Salary - Guidance Services
5830-050-183	Compensation Bonus Pay
5830-050-193	Mentor Pay
5830-050-326	Contracted Repairs and Maintenance - Equipment
5830-050-332	Travel
5830-050-336	Travel (Greater Than IRS Allowable Rate)
5830-050-412	Supplies and Materials
5830-050-461	Lease/Purchase of Non-Capitalized Equipment
5830-050-541	Purchase of Equipment
5840-050-139	Salary - Health Services
5840-050-148	Salary - Other Professional Assignments - Non-Certified
5840-050-183	Compensation Bonus Pay
5840-050-193	Mentor Pay
5840-050-311	Contracted Services
5840-050-326	Contracted Repairs and Maintenance - Equipment
5840-050-332	Travel
5840-050-336	Travel (Greater Than IRS Allowable Rate)
5840-050-412	Supplies and Materials
5840-050-461	Lease/Purchase of Non-Capitalized Equipment
5840-050-541	Purchase of Equipment
5850-050-139	Salary - Psychological Services
5850-050-183	Compensation Bonus Pay
5850-050-193	Mentor Pay

050	IASA Title 1 - LEA Basic Program (Transferability In Only)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-050-311	Contracted Services
5850-050-332	Travel
5850-050-336	Travel (Greater Than IRS Allowable Rate)
5850-050-412	Supplies and Materials
5860-050-124	Salary - Speech - Pathology
5860-050-148	Salary - Other Professional Assignments - Non-Certified
5860-050-183	Compensation Bonus Pay
5860-050-193	Mentor Pay
5860-050-311	Contracted Services
5860-050-326	Contracted Repairs and Maintenance - Equipment
5860-050-332	Travel
5860-050-336	Travel (Greater Than IRS Allowable Rate)
5860-050-412	Supplies and Materials
5860-050-461	Lease/Purchase of Non-Capitalized Equipment
5860-050-541	Purchase of Equipment
5890-050-139	Salary - Other Pupil Support Services (Parent Coordinator)
5890-050-147	Salary - Technology Assistant
5890-050-148	Salary - Translator/Interpreter
5890-050-180	Overtime Pay
5890-050-183	Compensation Bonus Pay
5890-050-193	Mentor Pay
5890-050-199	Salary - Parent Assistant
5890-050-311	Contracted Services
5890-050-326	Contracted Repairs and Maintenance - Equipment
5890-050-327	Rentals/Leases
5890-050-332	Travel (Parent Related)
5890-050-336	Travel (Greater Than IRS Allowable Rate) (Parent Related)
5890-050-341	Telephone
5890-050-342	Postage
5890-050-391	Field Trips
5890-050-412	Supplies and Materials (Parent Related)
5890-050-418	Computer Software - Parent Involvement
5890-050-419	Other Supplies (Clothing)
5890-050-461	Lease/Purchase of Non-Capitalized Equipment
5890-050-462	Lease/Purchase of Non-Capitalized Computer Equipment
5890-050-541	Purchase of Equipment
5910-050-211	Employer's Social Security Cost
5910-050-221	Employer's Retirement Cost
5910-050-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-050-231	Employer's Hospitalization Insurance Cost
5910-050-232	Employer's Workers' Compensation Insurance Cost

PROGRAM REPORT CODE	**PROGRAM TITLE**
050	IASA Title 1 - LEA Basic Program (Transferability In Only)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-050-234	Employer's Dental Insurance Cost
5910-050-235	Employer's Life Insurance Cost
5920-050-179	Longevity Pay
5920-050-181	Salary - Supplementary Pay
5920-050-187	Salary - Local Salary Differential
5920-050-189	Payments for Short Term Disability
5930-050-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-050-182	Substitute Pay (Workshops)
5930-050-184	Full Time Substitute
5930-050-186	Salary - Workshop Participant
5930-050-199	Salary - Workshop Instructor
5930-050-311	Contracted Services
5930-050-312	Workshop Expenses/Allowable Travel
5930-050-316	Workshop Expenses/Excess Travel
5990-050-696	Sales and Use Tax Expense
6210-050-113	Salary - Director/Supervisor/Curriculum Specialist
6210-050-139	Salary - Lead Teacher (Schoolwide or District)
6210-050-151	Salary - Office Personnel
6210-050-180	Overtime Pay
6210-050-183	Compensation Bonus Pay
6210-050-311	Contracted Services
6210-050-326	Contracted Repairs and Maintenance - Equipment
6210-050-332	Travel
6210-050-336	Travel (Greater Than IRS Allowable Rate)
6210-050-412	Supplies and Materials
6210-050-461	Lease/Purchase of Non-Capitalized Equipment
6210-050-541	Purchase of Equipment
6320-050-112	Salary - Associate Superintendent - Executive Administration
6320-050-118	Salary - Assistant Superintendent - Executive Administration
6320-050-151	Salary - Office Personnel
6320-050-180	Overtime Pay
6320-050-183	Compensation Bonus Pay
6320-050-326	Contracted Repairs and Maintenance - Equipment
6320-050-327	Rentals/Leases
6320-050-332	Travel
6320-050-336	Travel (Greater Than IRS Allowable Rate)
6320-050-412	Supplies and Materials
6320-050-418	Computer Software and Supplies
6320-050-542	Purchase of Computer Hardware
6330-050-113	Salary - Director/Supervisor (Administration)
6330-050-151	Salary - Office of Personnel

050	IASA Title 1 - LEA Basic Program (Transferability In Only)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6330-050-180	Overtime Pay
6330-050-183	Compensation Bonus Pay
6330-050-311	Contract Services - Director
6330-050-326	Contracted Repairs and Maintenance - Equipment
6330-050-327	Rentals/Leases
6330-050-332	Travel
6330-050-336	Travel (Greater Than IRS Allowable Rate)
6330-050-341	Telephone
6330-050-342	Postage
6330-050-343	Telecommunications Services
6330-050-412	Supplies and Materials
6330-050-418	Computer Software and Supplies
6330-050-432	Periodicals
6330-050-461	Lease/Purchase of Non-Capitalized Equipment
6330-050-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-050-541	Purchase of Equipment
6330-050-542	Purchase of Computer Hardware
6520-050-314	Contracted Services - Audit
6540-050-173	Salary - Custodian
6540-050-180	Overtime Pay
6540-050-412	Supplies and Materials
6550-050-171	Salary - Driver
6550-050-180	Overtime Pay
6550-050-183	Compensation Bonus Pay
6550-050-199	Salary - Bus Monitor
6550-050-331	Pupil Transportation - Contracted (Chartered Buses, Cabs, Auto)
6550-050-622	Vehicle Liability Insurance (Bus)
6550-050-626	Pupil Transportation Insurance
6560-050-451	Food Purchases
6560-050-459	Other Food Purchases (Catered Meals)
6620-050-183	Compensation Bonus Pay
6620-050-199	Salary - Other Assignments
6620-050-311	Contracted Services (Planning)
6620-050-319	Other Professional and Technical Services
6620-050-412	Supplies and Materials
6630-050-311	Contracted Information Services
6630-050-351	Advertising Fees
6630-050-361	Printing and Binding
6630-050-412	Supplies and Materials
6910-050-211	Employer's Social Security Cost
6910-050-221	Employer's Retirement Cost

PROGRAM REPORT CODE	PROGRAM TITLE
050	IASA Title 1 - LEA Basic Program (Transferability In Only)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6910-050-231	Employer's Hospitalization Insurance Cost
6910-050-232	Employer's Workers' Compensation Insurance Cost
6910-050-234	Employer's Dental Insurance Cost
6910-050-235	Employer's Life Insurance Cost
6920-050-179	Longevity Pay
6920-050-181	Salary - Supplementary Pay
6920-050-187	Salary - Local Salary Differential
6920-050-189	Payments for Short Term Disability
6930-050-186	Salary - Workshop Participant
6930-050-199	Salary - Workshop Instructor
6930-050-312	Workshop Expenses/Allowable Travel
6930-050-316	Workshop Expenses/Excess Travel
6990-050-696	Sales and Use Tax Expense
8100-050-692	Indirect Cost
8100-050-697	Sales and Use Tax Refund
8100-050-721	NCLB Transferability - In

Revenue Code

3610-050-	IASA Title 1 - LEA Basic Program

051	IASA Title 1 - Migrant Regular
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-051-121	Salary - Teacher
5200-051-123	Salary - Summer School Lead Teacher
5200-051-124	Salary - Self-Contained Speech-Pathology
5200-051-125	Salary - New Teacher Orientation Pay
5200-051-127	Salary - Interim Teacher - Noncertified
5200-051-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-051-129	Salary - Visiting International Faculty
5200-051-142	Salary - Teacher Assistant
5200-051-143	Salary - Tutor
5200-051-146	Salary - Teacher Assistant Salary When Substituting
5200-051-180	Overtime Pay
5200-051-182	Substitute Pay
5200-051-183	Compensation Bonus Pay
5200-051-184	Full-Time Substitute
5200-051-193	Mentor Pay
5200-051-311	Contracted Services
5200-051-326	Contracted Repairs and Maintenance - Equipment
5200-051-327	Equipment Rentals/Leases
5200-051-332	Travel
5200-051-336	Travel (Greater Than IRS Allowable Rate)
5200-051-371	Tuition Fees
5200-051-391	Field Trips
5200-051-411	Instructional Supplies
5200-051-412	Supplies and Materials
5200-051-418	Computer Software and Supplies
5200-051-422	Textbooks - Other
5200-051-431	Library Books (Regular and Replacement)
5200-051-432	Periodicals
5200-051-433	Audiovisual Supplies and Materials
5200-051-435	On-line Materials/Subscriptions
5200-051-461	Lease/Purchase of Non-Capitalized Equipment
5200-051-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-051-529	Miscellaneous Contracts and Other Charges (Mobile Units)
5200-051-541	Purchase of Equipment
5200-051-542	Purchase of Computer Hardware
5500-051-121	Salary - Teacher
5500-051-123	Salary - Summer School Lead Teacher
5500-051-124	Salary - Self-Contained Speech-Pathology
5500-051-125	Salary - New Teacher Orientation Pay
5500-051-127	Salary - Interim Teacher - Noncertified
5500-051-128	Salary - Retired Teacher - Not Subject to the Earnings Cap

051 IASA Title 1 - Migrant Regular

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-051-142	Salary - Teacher Assistant
5500-051-143	Salary - Tutor
5500-051-146	Salary - Teacher Assistant Salary When Substituting
5500-051-180	Overtime Pay
5500-051-182	Substitute Pay
5500-051-183	Compensation Bonus Pay
5500-051-184	Full-Time Substitute
5500-051-193	Mentor Pay
5500-051-311	Contracted Services
5500-051-326	Contracted Repairs and Maintenance - Equipment
5500-051-327	Equipment Rentals/Leases
5500-051-332	Travel
5500-051-336	Travel (Greater Than IRS Allowable Rate)
5500-051-371	Tuition Fees
5500-051-391	Field Trips
5500-051-411	Instructional Supplies
5500-051-412	Supplies and Materials
5500-051-418	Computer Software and Supplies
5500-051-422	Textbooks - Other
5500-051-431	Library Books (Regular and Replacement)
5500-051-432	Periodicals
5500-051-433	Audiovisual Supplies and Materials
5500-051-435	On-line Materials/Subscriptions
5500-051-461	Lease/Purchase of Non-Capitalized Equipment
5500-051-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-051-529	Miscellaneous Contracts and Other Charges (Mobile Units)
5500-051-541	Purchase of Equipment
5500-051-542	Purchase of Computer Hardware
5810-051-141	Salary - Audiovisual Materials Coordinator/Technician
5810-051-180	Overtime Pay
5810-051-183	Compensation Bonus Pay
5810-051-326	Contracted Repairs and Maintenance - Equipment
5810-051-332	Travel
5810-051-336	Travel (Greater Than IRS Allowable Rate)
5810-051-412	Supplies and Materials (AV Coordinator)
5810-051-461	Lease/Purchase of Non-Capitalized Equipment
5810-051-541	Purchase of Equipment
5820-051-139	Salary - Attendance/Social Work Services
5820-051-149	Salary - Attendance/Social Work Services Assistant
5820-051-180	Overtime Pay
5820-051-183	Compensation Bonus Pay

051 IASA Title 1 - Migrant Regular

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-051-193	Mentor Pay
5820-051-326	Contracted Repairs and Maintenance - Equipment
5820-051-332	Travel
5820-051-336	Travel (Greater Than IRS Allowable Rate)
5820-051-412	Supplies and Materials
5820-051-418	Computer Software and Supplies
5820-051-461	Lease/Purchase of Non-Capitalized Equipment
5820-051-541	Purchase of Equipment
5830-051-121	Salary - Guidance Services
5830-051-183	Compensation Bonus Pay
5830-051-193	Mentor Pay
5830-051-326	Contracted Repairs and Maintenance - Equipment
5830-051-332	Travel
5830-051-336	Travel (Greater Than IRS Allowable Rate)
5830-051-412	Supplies and Materials
5830-051-461	Lease/Purchase of Non-Capitalized Equipment
5830-051-541	Purchase of Equipment
5840-051-139	Salary - Health Services
5840-051-148	Salary - Other Professional Assignments - Non-Certified
5840-051-183	Compensation Bonus Pay
5840-051-193	Mentor Pay
5840-051-311	Contracted Health Services
5840-051-326	Contracted Repairs and Maintenance - Equipment
5840-051-332	Travel
5840-051-336	Travel (Greater Than IRS Allowable Rate)
5840-051-412	Supplies and Materials
5840-051-461	Lease/Purchase of Non-Capitalized Equipment
5840-051-541	Purchase of Equipment
5850-051-139	Salary - Psychological Services
5850-051-183	Compensation Bonus Pay
5850-051-193	Mentor Pay
5850-051-311	Contracted Services
5850-051-326	Contracted Repairs and Maintenance - Equipment
5850-051-332	Travel
5850-051-336	Travel (Greater Than IRS Allowable Rate)
5850-051-412	Supplies and Materials
5850-051-461	Lease/Purchase of Non-Capitalized Equipment
5850-051-541	Purchase of Equipment
5860-051-124	Salary - Speech and Language Services
5860-051-148	Salary - Other Professional Assignments - Non-Certified
5860-051-183	Compensation Bonus Pay

051 IASA Title 1 - Migrant Regular

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5860-051-193	Mentor Pay
5860-051-326	Contracted Repairs and Maintenance - Equipment
5860-051-332	Travel
5860-051-336	Travel (Greater Than IRS Allowable Rate)
5860-051-412	Supplies and Materials
5860-051-461	Lease/Purchase of Non-Capitalized Equipment
5860-051-541	Purchase of Equipment
5890-051-139	Salary - Other Pupil Support Services (Parent Coordinator)
5890-051-180	Overtime Pay
5890-051-183	Compensation Bonus Pay
5890-051-193	Mentor Pay
5890-051-199	Salary - Parent Assistant
5890-051-332	Travel (P.A.C. Related)
5890-051-336	Travel (P.A.C. Related) (Greater Than IRS Allowable Rate)
5890-051-412	Supplies and Materials (P.A.C. Related)
5890-051-419	Other Supplies (Clothing)
5890-051-459	Other Food Purchases (P.A.C. Related)
5890-051-461	Lease/Purchase of Non-Capitalized Equipment
5890-051-541	Purchase of Equipment
5890-051-628	Scholastic Accident Insurance
5910-051-211	Employer's Social Security Cost
5910-051-221	Employer's Retirement Cost
5910-051-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-051-231	Employer's Hospitalization Insurance Cost
5910-051-232	Employer's Workers' Compensation Insurance Cost
5910-051-234	Employer's Dental Insurance Cost
5910-051-235	Employer's Life Insurance Cost
5920-051-179	Longevity Pay
5920-051-181	Salary - Supplementary Pay
5920-051-183	Salary - Extra Duty Pay (Career Ladder)
5920-051-187	Salary - Local Salary Differential
5920-051-189	Payments for Short Term Disability
5920-051-199	Salary - Migrant Student Club Advisor (extra pay)
5930-051-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-051-182	Substitute Pay (Workshops)
5930-051-184	Full-Time Substitute
5930-051-186	Salary - Workshop Participant
5930-051-199	Salary - Workshop Instructor
5930-051-311	Contracted Services
5930-051-312	Workshop Expenses/Allowable Travel
5930-051-316	Workshop Expenses/Excess Travel

051	IASA Title 1 - Migrant Regular
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5990-051-696	Sales and Use Tax Expense
6190-051-149	Salary - Migrant Recruiter
6190-051-183	Compensation Bonus Pay
6210-051-113	Salary - Director/Supervisor
6210-051-151	Salary - Office Personnel
6210-051-180	Overtime Pay
6210-051-183	Compensation Bonus Pay
6210-051-311	Contracted Services (Evaluation Sec.)
6210-051-326	Contracted Repairs and Maintenance - Equipment
6210-051-332	Travel
6210-051-336	Travel (Greater Than IRS Allowable Rate)
6210-051-362	Reproduction Costs
6210-051-412	Supplies and Materials
6210-051-461	Lease/Purchase of Non-Capitalized Equipment
6210-051-541	Purchase of Equipment
6210-051-551	Purchase of Vehicles
6320-051-112	Salary - Associate Superintendent - Executive Administration
6320-051-118	Salary - Assistant Superintendent - Executive Administration
6320-051-151	Salary - Office Personnel (Clerk/Recruiter)
6320-051-180	Overtime Pay
6320-051-183	Compensation Bonus Pay
6320-051-326	Contracted Repairs and Maintenance - Equipment
6320-051-332	Travel
6320-051-336	Travel (Greater Than IRS Allowable Rate)
6320-051-412	Supplies and Materials
6320-051-414	Oil - (Assoc. or Asst. Supt.) Director's Vehicle
6320-051-415	Tires and Tubes - (Assoc. or Asst. Supt.) Director's Vehicle
6320-051-416	Repair Parts, Materials, and Related Labor - (Assoc./Asst.Supt.) Director's Vehicle
6320-051-417	Gas - (Assoc. or Asst. Supt.) Director's Vehicle
6320-051-418	Computer Software and Supplies
6320-051-432	Periodicals
6320-051-461	Lease/Purchase of Non-Capitalized Equipment
6320-051-462	Lease/Purchase of Non-Capitalized Computer Equipment
6320-051-541	Purchase of Equipment
6320-051-542	Purchase of Computer Hardware
6330-051-113	Salary - Director and/or Supervisor (Administration)
6330-051-151	Salary - Office Personnel (Clerk/Recruiter)
6330-051-180	Overtime Pay
6330-051-183	Compensation Bonus Pay
6330-051-326	Contracted Repairs and Maintenance - Equipment
6330-051-332	Travel

051 IASA Title 1 - Migrant Regular

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6330-051-336	Travel (Greater Than IRS Allowable Rate)
6330-051-341	Telephone
6330-051-342	Postage
6330-051-412	Supplies and Materials
6330-051-414	Oil - Director's Vehicle
6330-051-415	Tires and Tubes - Director's Vehicle
6330-051-416	Repair Parts, Materials, and Related Labor - Director's Vehicle
6330-051-417	Gas - Director's Vehicle
6330-051-418	Computer Software and Supplies
6330-051-432	Periodicals
6330-051-461	Lease/Purchase of Non-Capitalized Equipment
6330-051-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-051-541	Purchase of Equipment
6330-051-542	Purchase of Computer Hardware
6520-051-314	Contracted Services - Audit
6540-051-173	Salary - Custodian
6540-051-180	Overtime Pay
6540-051-321	Public Utilities - Electric Services
6540-051-322	Public Utilities - Natural Gas
6540-051-323	Public Utilities - Other Than Electricity and Natural Gas
6540-051-324	Cleaning Services
6540-051-412	Supplies and Materials
6540-051-419	Other Supplies (Custodial Supplies)
6540-051-623	Property Insurance
6550-051-171	Salary - Driver
6550-051-180	Overtime Pay
6550-051-183	Compensation Bonus Pay
6550-051-311	Contracted Services
6550-051-327	Rental of Buses
6550-051-331	Pupil Transportation - Contracted (Chartered Buses, Cabs, Autos)
6550-051-414	Oil
6550-051-415	Tires and Tubes
6550-051-416	Repair Parts, Materials; and Related Labor, Grease, and Anti-freeze
6550-051-417	Gas
6550-051-551	Purchase of Vehicles
6550-051-622	Vehicle Liability Insurance (Bus)
6550-051-626	Pupil Transportation Insurance
6560-051-451	Food Purchases
6560-051-459	Other Food Purchases
6580-051-325	Contracted Repairs and Maintenance - Building
6580-051-412	Supplies and Materials

PROGRAM REPORT CODE	PROGRAM TITLE
051	IASA Title 1 - Migrant Regular

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-051-311	Contracted Services
6620-051-319	Other Professional and Technical Services
6620-051-412	Supplies and Materials
6630-051-311	Contracted Services
6630-051-361	Printing and Binding
6630-051-412	Supplies and Materials
6660-051-148	Salary - Other Professional Assignment - Non-Certified
6660-051-183	Compensation Bonus Pay
6660-051-311	Contracted Services
6910-051-211	Employer's Social Security Cost
6910-051-221	Employer's Retirement Cost
6910-051-231	Employer's Hospitalization Insurance Cost
6910-051-232	Employer's Workers' Compensation Insurance Cost
6910-051-234	Employer's Dental Insurance Cost
6910-051-235	Employer's Life Insurance Cost
6920-051-179	Longevity Pay
6920-051-181	Salary - Supplementary Pay
6920-051-187	Salary - Local Salary Differential
6920-051-189	Payments for Short Term Disability
6930-051-186	Salary - Workshop Participant
6930-051-312	Workshop Expense/Allowable Travel
6930-051-316	Workshop Expense/Excess Travel
6990-051-696	Sales and Use Tax Expense
8100-051-692	Indirect Cost
8100-051-697	Sales and Use Tax Refund

Revenue Code

3610-051-	IASA Title 1 - Migrant Regular

057 Abstinence Education

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-057-121	Salary - Teacher (Partial Pay)
5100-057-331	Contracted Services - Instructional
5100-057-332	Travel
5100-057-411	Instructional Supplies
5100-057-412	Supplies and Materials
5100-057-418	Computer Software and Supplies
5100-057-431	Library Books (Regular and Replacement)
5100-057-432	Periodicals
5100-057-433	Audiovisual Supplies and Materials
5100-057-435	On-line Materials/Subscriptions
5100-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5100-057-541	Purchase of Equipment
5200-057-332	Travel
5200-057-411	Instructional Supplies
5200-057-412	Supplies and Materials
5200-057-418	Computer Software and Supplies
5200-057-431	Library Books (Regular and Replacement)
5200-057-432	Periodicals
5200-057-433	Audiovisual Supplies and Materials
5200-057-435	On-line Materials/Subscriptions
5200-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5200-057-541	Purchase of Equipment
5500-057-332	Travel
5500-057-411	Instructional Supplies
5500-057-412	Supplies and Materials
5500-057-418	Computer Software and Supplies
5500-057-431	Library Books (Regular and Replacement)
5500-057-432	Periodicals
5500-057-433	Audiovisual Supplies and Materials
5500-057-435	On-line Materials/Subscriptions
5500-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5500-057-541	Purchase of Equipment
5820-057-332	Travel
5820-057-412	Supplies and Materials
5820-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5820-057-541	Purchase of Equipment
5830-057-311	Contracted Services
5830-057-332	Travel
5830-057-412	Supplies and Materials
5830-057-433	Audiovisual Supplies and Materials
5830-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed

057 Abstinence Education

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5830-057-541	Purchase of Equipment
5840-057-139	Salary - Health Services
5840-057-148	Salary - Other Professional Assignments - Non-Certified
5840-057-311	Contracted Services
5840-057-332	Travel
5840-057-412	Supplies and Materials
5840-057-433	Audiovisual Supplies and Materials
5840-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5840-057-541	Purchase of Equipment
5850-057-332	Travel
5850-057-412	Supplies and Materials
5850-057-433	Audiovisual Supplies and Materials
5850-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5850-057-541	Purchase of Equipment
5890-057-139	Salary - Other Pupil Support Services
5890-057-311	Contracted Services
5890-057-412	Supplies and Materials
5890-057-433	Audiovisual Supplies and Materials
5890-057-461	Lease/Purch Non-Cap Equip-Overheads, TVs & VCRs Not Allowed
5890-057-541	Purchase of Equipment
5910-057-211	Employer's Social Security Cost
5910-057-221	Employer's Retirement Cost
5910-057-231	Employer's Hospitalization Insurance Cost
5910-057-232	Employer's Workers' Compensation Insurance Cost
5910-057-234	Employer's Dental Insurance Cost
5910-057-235	Employer's Life Insurance Cost
5920-057-179	Longevity Pay
5920-057-181	Salary - Supplementary Pay
5920-057-187	Salary - Local Salary Differential
5920-057-189	Payments for Short Term Disability
5930-057-146	Salary - Teacher Assistant Salary When Substituting
5930-057-182	Substitute Pay (Workshops)
5930-057-186	Salary - Workshop Participant
5930-057-199	Salary - Workshop Instructor
5930-057-311	Contracted Services
5930-057-312	Workshop Expenses
5990-057-696	Sales and Use Tax Expense
6520-057-314	Contracted Audit Services
8100-057-692	Indirect Cost
8100-057-697	Sales and Use Tax Refund

PROGRAM REPORT CODE	PROGRAM TITLE
057	Abstinence Education

ACCOUNT CODE	OBJECT CODE DESCRIPTION

Revenue Code

3610-057-	Abstinence Education

PROGRAM REPORT CODE	**PROGRAM TITLE**
058	Competitive Safe and Drug-Free Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-058-121	Salary - Teacher
5200-058-125	Salary - New Teacher Orientation Pay
5200-058-127	Salary - Interim Teacher - Noncertified
5200-058-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-058-129	Salary - Visiting International Faculty
5200-058-142	Salary - Teacher Assistant
5200-058-143	Salary - Tutor
5200-058-146	Salary - Teacher Assistant Salary When Substituting
5200-058-180	Overtime Pay
5200-058-182	Substitute Pay
5200-058-183	Compensation Bonus Pay
5200-058-184	Full-Time Substitute
5200-058-193	Mentor Pay
5200-058-311	Contracted Services
5200-058-326	Contracted Repairs and Maintenance - Equipment
5200-058-332	Travel
5200-058-336	Travel (Greater Than IRS Allowable Rate)
5200-058-391	Field Trips
5200-058-411	Instructional Supplies
5200-058-412	Supplies and Materials
5200-058-418	Computer Software and Supplies
5200-058-433	Audiovisual Supplies and Materials
5200-058-435	On-line Materials/Subscriptions
5200-058-461	Lease/Purchase of Non-Capitalized Equipment
5200-058-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-058-529	Miscellaneous Contracts and Other Charges
5200-058-541	Purchase of Equipment
5200-058-542	Purchase of Computer Hardware
5500-058-121	Salary - Teacher
5500-058-125	Salary - New Teacher Orientation Pay
5500-058-127	Salary - Interim Teacher - Noncertified
5500-058-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-058-142	Salary - Teacher Assistant
5500-058-143	Salary - Tutor
5500-058-146	Salary - Teacher Assistant Salary When Substituting
5500-058-180	Overtime Pay
5500-058-182	Substitute Pay
5500-058-183	Compensation Bonus Pay
5500-058-184	Full-Time Substitute
5500-058-193	Mentor Pay
5500-058-311	Contracted Services

058	Competitive Safe and Drug-Free Schools
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-058-326	Contracted Repairs and Maintenance - Equipment
5500-058-332	Travel
5500-058-336	Travel (Greater Than IRS Allowable Rate)
5500-058-391	Field Trips
5500-058-411	Instructional Supplies
5500-058-412	Supplies and Materials
5500-058-418	Computer Software and Supplies
5500-058-433	Audiovisual Supplies and Materials
5500-058-435	On-line Materials/Subscriptions
5500-058-461	Lease/Purchase of Non-Capitalized Equipment
5500-058-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-058-529	Miscellaneous Contracts and Other Charges
5500-058-541	Purchase of Equipment
5500-058-542	Purchase of Computer Hardware
5820-058-139	Salary - Attendance/Social Work Services
5820-058-183	Compensation Bonus Pay
5820-058-193	Mentor Pay
5820-058-311	Contracted Services
5820-058-326	Contracted Repairs and Maintenance - Equipment
5820-058-332	Travel
5820-058-336	Travel (Greater Than IRS Allowable Rate)
5820-058-412	Supplies and Materials
5820-058-418	Computer Software and Supplies
5820-058-461	Lease/Purchase of Non-Capitalized Equipment
5820-058-541	Purchase of Equipment
5830-058-121	Salary - Guidance Services
5830-058-183	Compensation Bonus Pay
5830-058-193	Mentor Pay
5830-058-311	Contracted Services
5830-058-326	Contracted Repairs and Maintenance - Equipment
5830-058-332	Travel
5830-058-336	Travel (Greater Than IRS Allowable Rate)
5830-058-412	Supplies and Materials
5830-058-461	Lease/Purchase of Non-Capitalized Equipment
5830-058-541	Purchase of Equipment
5840-058-139	Salary - Health Services
5840-058-148	Salary - Other Professional Assignments - Non-Certified
5840-058-183	Compensation Bonus Pay
5840-058-193	Mentor Pay
5850-058-139	Salary - Psychological Services
5850-058-183	Compensation Bonus Pay

058	Competitive Safe and Drug-Free Schools
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-058-193	Mentor Pay
5850-058-311	Contracted Services
5850-058-326	Contracted Repairs and Maintenance - Equipment
5850-058-332	Travel
5850-058-336	Travel (Greater Than IRS Allowable Rate)
5850-058-412	Supplies and Materials
5850-058-461	Lease/Purchase of Non-Capitalized Equipment
5850-058-541	Purchase of Equipment
5890-058-139	Salary - Other Pupil Support Services
5890-058-146	Salary - Teacher Assistant Salary When Substituting
5890-058-182	Substitute Pay
5890-058-183	Compensation Bonus Pay
5890-058-193	Mentor Pay
5890-058-199	Salary - Other Pupil Support Services (Including Workshop Instructor)
5890-058-311	Contracted Services
5890-058-319	Child Care Services
5890-058-326	Contracted Repairs and Maintenance - Equipment
5890-058-332	Travel
5890-058-336	Travel (Greater Than IRS Allowable Rate)
5890-058-339	Other Transportation Services
5890-058-341	Telephone
5890-058-342	Postage
5890-058-351	Advertising Fees
5890-058-361	Printing and Binding
5890-058-362	Reproduction Costs
5890-058-391	Field Trips
5890-058-411	Instructional Supplies
5890-058-412	Supplies and Materials
5890-058-418	Computer Software and Supplies
5890-058-422	Textbooks - Other
5890-058-431	Library Books (Regular & Replacement)
5890-058-432	Periodicals
5890-058-433	Audiovisual Supplies and Materials
5890-058-435	On-line Materials/Subscriptions
5890-058-459	Other Food Purchases
5890-058-461	Lease/Purchase of Non-Capitalized Equipment
5890-058-462	Lease/Purchase of Non-Capitalized Computer Equipment
5890-058-541	Purchase of Equipment
5890-058-542	Purchase of Computer Hardware
5890-058-611	Membership Dues and Fees
5890-058-629	Other Insurance and Judgments

PROGRAM REPORT CODE	**PROGRAM TITLE**
058	Competitive Safe and Drug-Free Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-058-211	Employer's Social Security Cost
5910-058-221	Employer's Retirement Cost
5910-058-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-058-231	Employer's Hospitalization Insurance Cost
5910-058-232	Employer's Workers' Compensation Insurance Cost
5910-058-234	Employer's Dental Insurance Cost
5910-058-235	Employer's Life Insurance Cost
5920-058-179	Longevity Pay
5920-058-181	Salary - Supplementary Pay
5920-058-187	Salary - Local Salary Differential
5920-058-189	Payments for Short Term Disability
5930-058-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-058-182	Substitute Pay (Workshops)
5930-058-184	Full-Time Substitute
5930-058-186	Salary - Workshop Participant
5930-058-199	Salary - Workshop Instructor
5930-058-311	Contracted Services
5930-058-312	Workshop Expenses
5990-058-696	Sales and Use Tax Expense
6190-058-151	Salary - Office Personnel
6190-058-180	Overtime Pay
6190-058-183	Compensation Bonus Pay
6210-058-113	Salary - Director/Supervisor
6210-058-182	Substitute Pay
6210-058-183	Compensation Bonus Pay
6210-058-311	Contracted Services
6210-058-332	Travel
6210-058-336	Travel (Greater Than IRS Allowable Rate)
6210-058-341	Telephone
6210-058-342	Postage
6320-058-118	Salary - Assistant Superintendent - Executive Administration
6320-058-151	Salary - Office Personnel - Executive Administration
6320-058-180	Overtime Pay
6320-058-183	Compensation Bonus Pay
6320-058-311	Contracted Services
6320-058-326	Contracted Repairs and Maintenance - Equipment
6320-058-332	Travel
6320-058-336	Travel (Greater Than IRS Allowable Rate)
6320-058-341	Telephone
6320-058-342	Postage
6320-058-412	Supplies and Materials

PROGRAM REPORT CODE	**PROGRAM TITLE**
058	Competitive Safe and Drug-Free Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6320-058-418	Computer Software and Supplies
6320-058-461	Lease/Purchase of Non-Capitalized Equipment
6320-058-462	Lease/Purchase of Non-Capitalized Computer Equipment
6320-058-541	Purchase of Equipment
6320-058-542	Purchase of Computer Hardware
6330-058-113	Salary - Director
6330-058-151	Salary - Office Personnel
6330-058-180	Overtime Pay
6330-058-183	Compensation Bonus Pay
6330-058-326	Contracted Repairs and Maintenance - Equipment
6330-058-332	Travel
6330-058-336	Travel (Greater Than IRS Allowable Rate)
6330-058-341	Telephone
6330-058-342	Postage
6330-058-412	Supplies and Materials
6330-058-418	Computer Software and Supplies
6330-058-461	Lease/Purchase of Non-Capitalized Equipment
6330-058-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-058-541	Purchase of Equipment
6330-058-542	Purchase of Computer Hardware
6520-058-314	Contracted Audit Services
6540-058-327	Rentals/Leases
6550-058-171	Salary - Driver
6550-058-180	Overtime Pay
6550-058-183	Compensation Bonus Pay
6620-058-199	Salary - Evaluation Specialist
6620-058-311	Contracted Services
6630-058-351	Advertising Fees
6630-058-361	Printing and Binding
6910-058-211	Employer's Social Security Cost
6910-058-221	Employer's Retirement Cost
6910-058-231	Employer's Hospitalization Insurance Cost
6910-058-232	Employer's Workers' Compensation Insurance Cost
6910-058-234	Employer's Dental Insurance Cost
6910-058-235	Employer's Life Insurance Cost
6920-058-179	Longevity Pay
6920-058-181	Salary - Supplementary Pay
6920-058-187	Salary - Local Salary Differential
6920-058-189	Payments for Short Term Disability
6930-058-186	Salary - Workshop Participant
6930-058-199	Salary - Workshop Instructor

PROGRAM REPORT CODE	PROGRAM TITLE
058	Competitive Safe and Drug-Free Schools

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6930-058-312	Workshop Expenses/Allowable Travel
6930-058-316	Workshop Expenses/Excess Travel
6990-058-696	Sales and Use Tax Expense
8100-058-692	Indirect Cost
8100-058-697	Sales and Use Tax Refund

Revenue Code

3610-058-	Competitive Safe and Drug-Free Schools

PROGRAM REPORT CODE	**PROGRAM TITLE**
059	ESEA Title VI Formula Grant (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-059-121	Salary - Teacher
5100-059-183	Compensation Bonus Pay
5200-059-121	Salary - Teacher
5200-059-124	Salary - Self-Contained Speech-Pathology
5200-059-125	Salary - New Teacher Orientation Pay
5200-059-127	Salary - Interim Teacher - Noncertified
5200-059-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-059-129	Salary - Visiting International Faculty
5200-059-142	Salary - Teacher Assistant
5200-059-143	Salary - Tutor
5200-059-146	Salary - Teacher Assistant Salary When Substituting
5200-059-180	Overtime Pay
5200-059-182	Substitute Pay
5200-059-183	Compensation Bonus Pay
5200-059-184	Full-Time Substitute
5200-059-193	Mentor Pay
5200-059-311	Contracted Services
5200-059-319	Other Professional and Technical Services
5200-059-326	Contracted Repairs and Maintenance - Equipment
5200-059-332	Travel
5200-059-336	Travel (Greater Than IRS Allowable Rate)
5200-059-343	Telecommunications Network
5200-059-371	Tuition Fees
5200-059-391	Field Trips
5200-059-411	Instructional Supplies
5200-059-412	Supplies and Materials
5200-059-418	Computer Software and Supplies
5200-059-435	On-line Materials/Subscriptions
5200-059-461	Lease/Purchase of Non-Capitalized Equipment
5200-059-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-059-541	Purchase of Equipment
5200-059-542	Purchase of Computer Hardware
5500-059-121	Salary - Teacher
5500-059-124	Salary - Self-Contained Speech-Pathology
5500-059-125	Salary - New Teacher Orientation Pay
5500-059-127	Salary - Interim Teacher - Noncertified
5500-059-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-059-142	Salary - Teacher Assistant
5500-059-143	Salary - Tutor
5500-059-146	Salary - Teacher Assistant Salary When Substituting
5500-059-180	Overtime Pay

PROGRAM REPORT CODE	**PROGRAM TITLE**
059	ESEA Title VI Formula Grant (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-059-182	Substitute Pay
5500-059-183	Compensation Bonus Pay
5500-059-184	Full-Time Substitute
5500-059-193	Mentor Pay
5500-059-311	Contracted Services
5500-059-319	Salary - Oth Prof and Tech Services
5500-059-326	Contracted Repairs and Maintenance - Equipment
5500-059-332	Travel
5500-059-336	Travel (Greater Than IRS Allowable Rate)
5500-059-343	Telecommunications Network
5500-059-371	Tuition Fees
5500-059-391	Field Trips
5500-059-411	Instructional Supplies
5500-059-412	Supplies and Materials
5500-059-418	Computer Software and Supplies
5500-059-435	On-line Materials/Subscriptions
5500-059-461	Lease/Purchase of Non-Capitalized Equipment
5500-059-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-059-541	Purchase of Equipment
5500-059-542	Purchase of Computer Hardware
5810-059-121	Salary - Library/Media Specialist
5810-059-141	Salary - Audiovisual Technician
5810-059-180	Overtime Pay
5810-059-182	Substitute Pay
5810-059-183	Compensation Bonus Pay
5810-059-193	Mentor Pay
5810-059-311	Contracted Services
5810-059-326	Contracted Repairs and Maintenance - Equipment
5810-059-343	Telecommunications Network
5810-059-411	Instructional Supplies - Educational Media
5810-059-412	Supplies and Materials
5810-059-418	Computer Software and Supplies
5810-059-422	Textbooks - Other
5810-059-431	Library Books (Regular and Replacement)
5810-059-432	Periodicals
5810-059-433	Audiovisual Supplies and Materials
5810-059-435	On-line Materials/Subscriptions
5810-059-461	Lease/Purchase of Non-Capitalized Equipment
5810-059-462	Lease/Purchase of Non-Capitalized Computer Equipment
5810-059-541	Purchase of Equipment
5810-059-542	Purchase of Computer Hardware

PROGRAM REPORT CODE	**PROGRAM TITLE**
059	ESEA Title VI Formula Grant (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-059-139	Salary - Attendance/Social Work Services
5820-059-149	Salary - Attendance/Social Work Services Assistant
5820-059-180	Overtime Pay
5820-059-183	Compensation Bonus Pay
5820-059-193	Mentor Pay
5820-059-332	Travel
5820-059-412	Supplies and Materials
5820-059-418	Computer Software and Supplies
5830-059-121	Salary - Guidance Services
5830-059-142	Salary - Guidance Assistant
5830-059-180	Overtime Pay
5830-059-183	Compensation Bonus Pay
5830-059-193	Mentor Pay
5830-059-311	Contracted Services
5830-059-319	Other Professional and Technical Services
5830-059-326	Contracted Repairs and Maintenance - Equipment
5830-059-332	Travel
5830-059-336	Travel (Greater Than IRS Allowable Rate)
5830-059-412	Supplies and Materials
5830-059-461	Lease/Purchase of Non-Capitalized Equipment
5830-059-541	Purchase of Equipment
5840-059-139	Salary - Health Services
5840-059-148	Salary - Other Professional Assignments - Non-Certified
5840-059-183	Bonus Pay
5840-059-193	Mentor Pay
5840-059-311	Contracted Health Services
5840-059-326	Contracted Repairs and Maintenance - Equipment
5840-059-332	Travel
5840-059-336	Travel (Greater Than IRS Allowable Rate)
5840-059-399	Other Purchased Services
5840-059-412	Supplies and Materials
5840-059-461	Lease/Purchase of Non-Capitalized Equipment
5840-059-541	Purchase of Equipment
5850-059-139	Salary - Psychological Services
5850-059-149	Salary - Family Therapist
5850-059-180	Overtime Pay
5850-059-183	Compensation Bonus Pay
5850-059-193	Mentor Pay
5850-059-311	Contracted Services
5850-059-326	Contracted Repairs and Maintenance - Equipment
5850-059-332	Travel

PROGRAM REPORT CODE	**PROGRAM TITLE**
059	ESEA Title VI Formula Grant (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-059-336	Travel (Greater Than IRS Allowable Rate)
5850-059-412	Supplies and Materials
5850-059-461	Lease/Purchase of Non-Capitalized Equipment
5850-059-541	Purchase of Equipment
5860-059-124	Salary - Speech and Language Services
5860-059-148	Salary - Other Professional Assignments - Non-Certified
5860-059-183	Compensation Bonus Pay
5860-059-193	Mentor Pay
5890-059-139	Salary - Othr Pupil Supp - Othr Prof Assignment
5890-059-183	Compensation Bonus Pay
5890-059-199	Salary - Other Assignments
5890-059-399	Other Purchased Services
5890-059-412	Supplies & Materials
5910-059-211	Employer's Social Security Cost
5910-059-221	Employer's Retirement Cost
5910-059-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-059-231	Employer's Hospitalization Insurance Cost
5910-059-232	Employer's Workers' Compensation Insurance Cost
5910-059-234	Employer's Dental Insurance Cost
5910-059-235	Employer's Life Insurance Cost
5920-059-179	Longevity Pay
5920-059-181	Salary - Supplementary Pay
5920-059-187	Salary - Local Salary Differential
5920-059-189	Payments for Short Term Disability
5930-059-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-059-182	Substitute Pay (Workshops)
5930-059-184	Full-Time Substitute
5930-059-186	Salary - Workshop Participant
5930-059-311	Contracted Services
5930-059-312	Workshop Expenses/Allowable Travel
5930-059-316	Workshop Expenses/Excess Travel
5990-059-696	Sales and Use Tax Expense
6210-059-113	Salary - Director/Supervisor
6210-059-139	Salary - Staff Development Coordinator
6210-059-151	Salary - Office Personnel
6210-059-180	Overtime Pay
6210-059-183	Compensation Bonus Pay
6210-059-199	Salary - Other Assignments
6210-059-311	Contracted Services
6210-059-319	Other Professional and Technical Services
6210-059-326	Contracted Repairs and Maintenance - Equipment

PROGRAM REPORT CODE	**PROGRAM TITLE**
059	ESEA Title VI Formula Grant (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-059-332	Travel
6210-059-336	Travel (Greater Than IRS Allowable Rate)
6210-059-341	Telephone
6210-059-342	Postage
6210-059-412	Supplies and Materials
6210-059-461	Lease/Purchase of Non-Capitalized Equipment
6210-059-541	Purchase of Equipment
6320-059-118	Salary - Assistant Superintendent - Executive Administration
6320-059-151	Salary - Office Personnel - Executive Administration
6320-059-180	Overtime Pay
6320-059-183	Compensation Bonus Pay
6320-059-326	Contracted Repairs and Maintenance - Equipment
6320-059-332	Travel
6320-059-336	Travel (Greater Than IRS Allowable Rate)
6320-059-412	Supplies and Materials
6320-059-418	Computer Software and Supplies
6320-059-461	Lease/Purchase of Non-Capitalized Equipment
6320-059-462	Lease/Purchase of Non-Capitalized Computer Equipment
6320-059-541	Purchase of Equipment
6320-059-542	Purchase of Computer Hardware
6330-059-113	Salary - Director/Supervisor
6330-059-151	Salary - Office Personnel
6330-059-180	Overtime Pay
6330-059-183	Compensation Bonus Pay
6330-059-326	Contracted Repairs and Maintenance - Equipment
6330-059-332	Travel
6330-059-336	Travel (Greater Than IRS Allowable Rate)
6330-059-412	Supplies and Materials
6330-059-418	Computer Software and Supplies
6330-059-461	Lease/Purchase of Non-Capitalized Equipment
6330-059-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-059-541	Purchase of Equipment
6330-059-542	Purchase of Computer Hardware
6520-059-314	Contracted Audit Services
6540-059-327	Rentals/Leases
6540-059-412	Supplies and Materials
6540-059-413	Fuel for Facilities
6550-059-171	Salary - Driver
6550-059-331	Pupil Transportation - Contracted
6560-059-459	Other Food Purchases
6620-059-183	Compensation Bonus Pay

PROGRAM REPORT CODE	**PROGRAM TITLE**
059	ESEA Title VI Formula Grant (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-059-199	Salary - Other Assignments
6620-059-311	Contracted Services
6620-059-332	Travel
6620-059-336	Travel (Greater Than IRS Allowable Rate)
6620-059-361	Printing and Binding
6620-059-362	Reproduction Costs
6630-059-311	Contracted Services
6630-059-351	Advertising Fee
6630-059-361	Printing and Binding
6630-059-362	Reproduction Costs
6630-059-412	Supplies and Materials
6910-059-211	Employer's Social Security Cost
6910-059-221	Employer's Retirement Cost
6910-059-231	Employer's Hospitalization Insurance Cost
6910-059-232	Employer's Workers' Compensation Insurance Cost
6910-059-234	Employer's Dental Insurance Cost
6910-059-235	Employer's Life Insurance Cost
6920-059-179	Longevity Pay
6920-059-181	Salary - Supplementary Pay
6920-059-187	Salary - Local Salary Differential
6920-059-189	Payments for Short Term Disability
6930-059-186	Workshop Participant
6930-059-312	Workshop Expense/Allowable Travel
6930-059-316	Workshop Expense/Excess Travel
6990-059-696	Sales and Use Tax Expense
8100-059-692	Indirect Cost
8100-059-697	Sales and Use Tax Refund
8100-059-721	NCLB Transferability - In
8100-059-722	NCLB Transferability - Out

Revenue Code

3610-059-	ESEA Title VI Formula Grant

060	IDEA VI-B Handicapped
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-060-121	Salary - Teacher/Physical Education Specialist
5200-060-124	Salary - Self-Contained Speech-Pathology
5200-060-125	Salary - New Teacher Orientation Pay
5200-060-127	Salary - Interim Teacher - Noncertified
5200-060-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-060-129	Salary - Visiting International Faculty
5200-060-142	Salary- Teacher Assistant
5200-060-143	Salary - Tutor
5200-060-146	Salary - Teacher Assistant Salary When Substituting
5200-060-149	Salary - Braillist/Education Interpreter
5200-060-180	Overtime Pay
5200-060-182	Substitute Pay
5200-060-183	Compensation Bonus Pay
5200-060-184	Full-Time Substitute
5200-060-193	Mentor Pay
5200-060-311	Contracted Services
5200-060-326	Contracted Repairs and Maintenance - Equipment
5200-060-327	Rentals/Leases
5200-060-332	Travel
5200-060-336	Travel (Greater Than IRS Allowable Rate)
5200-060-343	Telecommunications Network
5200-060-371	Tuition Fees
5200-060-391	Field Trips
5200-060-411	Instructional Supplies
5200-060-412	Supplies and Materials
5200-060-418	Computer Software and Supplies
5200-060-432	Periodicals
5200-060-435	On-line Materials/Subscriptions
5200-060-461	Lease/Purchase of Non-Capitalized Equipment
5200-060-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-060-529	Miscellaneous Contracts and Other Charges
5200-060-541	Purchase of Equipment
5200-060-542	Purchase of Computer Hardware
5500-060-121	Salary - Teacher/Physical Education Specialist
5500-060-124	Salary - Self-Contained Speech-Pathology
5500-060-125	Salary - New Teacher Orientation Pay
5500-060-127	Salary - Interim Teacher - Noncertified
5500-060-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-060-142	Salary- Teacher Assistant
5500-060-143	Salary - Tutor
5500-060-146	Salary - Teacher Assistant Salary When Substituting

060 IDEA VI-B Handicapped

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-060-149	Salary - Braillist/Education Interpreter
5500-060-180	Overtime Pay
5500-060-182	Substitute Pay
5500-060-183	Compensation Bonus Pay
5500-060-184	Full-Time Substitute
5500-060-193	Mentor Pay
5500-060-311	Contracted Services
5500-060-326	Contracted Repairs and Maintenance - Equipment
5500-060-327	Rentals/Leases
5500-060-332	Travel
5500-060-336	Travel (Greater Than IRS Allowable Rate)
5500-060-343	Telecommunications Network
5500-060-371	Tuition Fees
5500-060-391	Field Trips
5500-060-411	Instructional Supplies
5500-060-412	Supplies and Materials
5500-060-418	Computer Software and Supplies
5500-060-432	Periodicals
5500-060-435	On-line Materials/Subscriptions
5500-060-461	Lease/Purchase of Non-Capitalized Equipment
5500-060-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-060-529	Miscellaneous Contracts and Other Charges
5500-060-541	Purchase of Equipment
5500-060-542	Purchase of Computer Hardware
5810-060-141	Salary - Audiovisual Materials Coordinator/Technician
5810-060-183	Compensation Bonus Pay
5810-060-332	Travel
5810-060-336	Travel (Greater Than IRS Allowable Rate)
5810-060-412	Supplies and Materials (AV Coordinator)
5810-060-461	Lease/Purchase of Non-Capitalized Equipment
5810-060-541	Purchase of Equipment
5820-060-139	Salary - Attendance/Social Work Services
5820-060-183	Compensation Bonus Pay
5820-060-193	Mentor Pay
5820-060-311	Contracted Services
5820-060-326	Contracted Repairs and Maintenance - Equipment
5820-060-332	Travel
5820-060-336	Travel (Greater Than IRS Allowable Rate)
5820-060-412	Supplies and Materials
5820-060-418	Computer Software and Supplies
5820-060-461	Lease/Purchase of Non-Capitalized Equipment

060	IDEA VI-B Handicapped
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-060-541	Purchase of Equipment
5830-060-121	Salary - Guidance Services
5830-060-183	Compensation Bonus Pay
5830-060-193	Mentor Pay
5830-060-311	Contracted Services
5830-060-326	Contracted Repairs and Maintenance - Equipment
5830-060-332	Travel
5830-060-336	Travel (Greater Than IRS Allowable Rate)
5830-060-412	Supplies and Materials
5830-060-461	Lease/Purchase of Non-Capitalized Equipment
5830-060-541	Purchase of Equipment
5840-060-139	Salary - Health Services
5840-060-145	Salary - Physical Therapist and Assistants
5840-060-148	Salary - Other Professional Assignments - Non-Certified
5840-060-149	Salary - Other Technical Assignments (LPN)
5840-060-180	Overtime Pay
5840-060-183	Compensation Bonus Pay
5840-060-193	Mentor Pay
5840-060-311	Contracted Services
5840-060-326	Contracted Repairs and Maintenance - Equipment
5840-060-332	Travel
5840-060-336	Travel (Greater Than IRS Allowable Rate)
5840-060-399	Other Purchased Services
5840-060-412	Supplies and Materials
5840-060-461	Lease/Purchase of Non-Capitalized Equipment
5840-060-541	Purchase of Equipment
5850-060-139	Salary - Psychological Services
5850-060-183	Compensation Bonus Pay
5850-060-193	Mentor Pay
5850-060-311	Contracted Services
5850-060-326	Contracted Repairs and Maintenance - Equipment
5850-060-332	Travel
5850-060-336	Travel (Greater Than IRS Allowable Rate)
5850-060-412	Supplies and Materials
5850-060-461	Lease/Purchase of Non-Capitalized Equipment
5850-060-541	Purchase of Equipment
5860-060-124	Salary - Speech and Language Services
5860-060-139	Salary - Audiologist
5860-060-148	Salary - Other Professional Assignments - Non-Certified
5860-060-182	Substitute Pay (Speech Pathologist)
5860-060-183	Compensation Bonus Pay

060	IDEA VI-B Handicapped
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5860-060-193	Mentor Pay
5860-060-311	Contracted Services
5860-060-326	Contracted Repairs and Maintenance - Equipment
5860-060-332	Travel
5860-060-336	Travel (Greater Than IRS Allowable Rate)
5860-060-412	Supplies and Materials
5860-060-461	Lease/Purchase of Non-Capitalized Equipment
5860-060-541	Purchase of Equipment
5890-060-139	Salary - Other Pupil Support Services
5890-060-145	Salary - Occupational Therapist and Assistants
5890-060-149	Salary - Therapeutic Recreation Specialist
5890-060-180	Overtime Pay
5890-060-183	Compensation Bonus Pay
5890-060-193	Mentor Pay
5890-060-199	Salary - Other Assignments (Child Find Coordinator)
5890-060-311	Contracted Services
5890-060-332	Travel (Parent Advisory Council)
5890-060-399	Other Purchased Services
5890-060-412	Supplies and Materials (Parent Advisory Council)
5910-060-211	Employer's Social Security Cost
5910-060-221	Employer's Retirement Cost
5910-060-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-060-231	Employer's Hospitalization Insurance Cost
5910-060-232	Employer's Workers' Compensation Insurance Cost
5910-060-234	Employer's Dental Insurance
5910-060-235	Employer's Life Insurance Cost
5920-060-179	Longevity Pay
5920-060-181	Salary - Supplementary Pay
5920-060-187	Salary - Local Salary Differential
5920-060-189	Payments for Short Term Disability
5930-060-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-060-182	Substitute Pay (Workshops)
5930-060-184	Full-Time Substitute
5930-060-186	Salary - Workshop Participant
5930-060-311	Contracted Services
5930-060-312	Workshop Expenses/Allowable Travel
5930-060-316	Workshop Expenses/Excess Travel
5990-060-696	Sales and Use Tax Expense
6190-060-159	Salary - Data Manager
6190-060-180	Overtime Pay
6190-060-183	Compensation Bonus Pay

060	IDEA VI-B Handicapped
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-060-113	Salary - Director/Supervisor
6210-060-183	Compensation Bonus Pay
6210-060-311	Contracted Services (Consultant Fees)
6210-060-332	Travel
6210-060-336	Travel (Greater Than IRS Allowable Rate)
6210-060-341	Telephone
6210-060-342	Postage
6320-060-326	Contracted Repairs and Maintenance - Equipment
6320-060-332	Travel
6320-060-336	Travel (Greater Than IRS Allowable Rate)
6320-060-412	Supplies and Materials
6320-060-418	Computer Software and Supplies
6320-060-461	Lease/Purchase of Non-Capitalized Equipment
6320-060-462	Lease/Purchase of Non-Capitalized Computer Equipment
6320-060-541	Purchase of Equipment
6320-060-542	Purchase of Computer Hardware (Administration)
6330-060-113	Salary - Director
6330-060-151	Salary - Office Personnel
6330-060-180	Overtime Pay
6330-060-183	Compensation Bonus Pay
6330-060-326	Contracted Repairs and Maintenance - Equipment
6330-060-332	Travel
6330-060-336	Travel (Greater Than IRS Allowable Rate)
6330-060-341	Telephone
6330-060-342	Postage
6330-060-412	Supplies and Materials
6330-060-418	Computer Software and Supplies
6330-060-461	Lease/Purchase of Non-Capitalized Equipment
6330-060-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-060-541	Purchase of Equipment
6330-060-542	Purchase of Computer Hardware (General Administration)
6520-060-314	Contracted Services - Audit
6540-060-327	Rentals
6540-060-412	Supplies and Materials
6550-060-171	Salary - Driver
6550-060-180	Overtime Pay
6550-060-183	Compensation Bonus Pay
6550-060-199	Salary - Transportation Safety Assistant
6550-060-311	Contracted Services
6550-060-326	Contracted Repairs and Maintenance - Equipment
6550-060-331	Contracted Pupil Transportation

060	IDEA VI-B Handicapped
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-060-334	Travel - Student
6550-060-414	Oil
6550-060-415	Tires and Tubes
6550-060-416	Repair Parts, Materials, and Related Labor, Grease, and Anti-freeze
6550-060-417	Gas
6550-060-461	Lease/Purchase of Non-Capitalized Equipment
6550-060-541	Purchase of Equipment (Transportation)
6550-060-626	Pupil Transportation Insurance
6620-060-311	Contracted Services
6630-060-311	Contracted Services
6630-060-351	Advertising Fees
6630-060-361	Printing and Binding
6910-060-211	Employer's Social Security Cost
6910-060-221	Employer's Retirement Cost
6910-060-231	Employer's Hospitalization Insurance Cost
6910-060-232	Employer's Workers' Compensation Insurance Cost
6910-060-234	Employer's Dental Insurance Cost
6910-060-235	Employer's Life Insurance Cost
6920-060-179	Longevity Pay
6920-060-181	Salary - Supplementary Pay
6920-060-187	Salary - Local Salary Differential
6920-060-189	Payments for Short Term Disability
6930-060-186	Workshop Participant
6930-060-312	Workshop Expenses
6930-060-316	Workshop Expenses/Excess Travel
6990-060-696	Sales and Use Tax Expense
8100-060-692	Indirect Cost
8100-060-697	Sales and Use Tax Refund

Revenue Code

3610-060-	IDEA VI-B Handicapped

064	Learn and Serve America
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-064-121	Salary - Teacher
5100-064-125	Salary - New Teacher Orientation Pay
5100-064-127	Salary - Interim Teacher - Noncertified
5100-064-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-064-142	Salary - Teacher Assistant
5100-064-146	Salary - Teacher Assistant Salary When Substituting
5100-064-180	Overtime Pay
5100-064-182	Substitute Pay
5100-064-183	Compensation Bonus Pay
5100-064-184	Full-Time Substitute
5100-064-193	Mentor Pay
5100-064-311	Contracted Services
5100-064-327	Rentals/Leases
5100-064-332	Travel
5100-064-339	Other Transportation Services
5100-064-361	Printing and Binding
5100-064-362	Reproduction Costs
5100-064-391	Field Trips
5100-064-411	Instructional Supplies
5100-064-418	Computer Software and Supplies
5100-064-422	Textbooks - Other
5100-064-433	Audiovisual Supplies and Materials
5100-064-435	On-line Materials/Subscriptions
5100-064-461	Lease/Purchase of Non-Capitalized Equipment
5100-064-462	Lease/Purchase on Non-Capitalized Computer Hardware
5100-064-541	Purchase of Equipment
5100-064-542	Computer Hardware
5200-064-121	Salary - Teacher
5200-064-125	Salary - New Teacher Orientation Pay
5200-064-127	Salary - Interim Teacher - Noncertified
5200-064-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-064-129	Salary - Visiting International Faculty
5200-064-142	Salary - Teacher Assistant
5200-064-146	Salary - Teacher Assistant Salary When Substituting
5200-064-180	Overtime Pay
5200-064-182	Substitute Pay
5200-064-183	Compensation Bonus Pay
5200-064-184	Full-Time Substitute
5200-064-193	Mentor Pay
5200-064-311	Contracted Services
5200-064-327	Rentals/Leases

064	Learn and Serve America
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-064-332	Travel
5200-064-339	Other Transportation Services
5200-064-361	Printing and Binding
5200-064-362	Reproduction Costs
5200-064-391	Field Trips
5200-064-411	Instructional Supplies
5200-064-418	Computer Software and Supplies
5200-064-422	Textbooks - Other
5200-064-433	Audiovisual Supplies and Materials
5200-064-435	On-line Materials/Subscriptions
5200-064-461	Lease/Purchase of Non-Capitalized Equipment
5200-064-462	Lease/Purchase of Non-Capitalized Computer Hardware
5200-064-541	Purchase of Equipment
5200-064-542	Computer Hardware
5500-064-121	Salary - Teacher
5500-064-125	Salary - New Teacher Orientation Pay
5500-064-127	Salary - Interim Teacher - Noncertified
5500-064-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-064-142	Salary - Teacher Assistant
5500-064-146	Salary - Teacher Assistant Salary When Substituting
5500-064-180	Overtime Pay
5500-064-182	Substitute Pay
5500-064-183	Compensation Bonus Pay
5500-064-184	Full-Time Substitute
5500-064-193	Mentor Pay
5500-064-311	Contracted Services
5500-064-327	Rentals/Leases
5500-064-332	Travel
5500-064-339	Other Transportation Services
5500-064-361	Printing and Binding
5500-064-362	Reproduction Costs
5500-064-391	Field Trips
5500-064-411	Instructional Supplies
5500-064-418	Computer Software and Supplies
5500-064-422	Textbooks - Other
5500-064-433	Audiovisual Supplies and Materials
5500-064-435	On-line Materials/Subscriptions
5500-064-461	Lease/Purchase of Non-Capitalized Equipment
5500-064-462	Lease/Purchase of Non-Capitalized Computer Hardware
5500-064-541	Purchase of Equipment
5500-064-542	Computer Hardware

064	Learn and Serve America
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-064-139	Salary - Attendance/Social Work Services
5820-064-183	Compensation Bonus Pay
5820-064-418	Computer Software and Supplies
5830-064-121	Salary - Guidance Services
5830-064-183	Compensation Bonus Pay
5830-064-193	Mentor Pay
5830-064-332	Travel
5830-064-361	Printing and Binding
5830-064-362	Reproduction Costs
5830-064-418	Computer Software and Supplies
5830-064-433	Audiovisual Supplies and Materials
5890-064-311	Contracted Services
5890-064-332	Travel
5890-064-399	Other Purchased Services (Recognition Events)
5890-064-412	Supplies and Materials
5890-064-628	Scholastic Accident Insurance
5910-064-211	Employer's Social Security Cost
5910-064-221	Employer's Retirement Cost
5910-064-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-064-231	Employer's Hospitalization Insurance Cost
5910-064-232	Employer's Workers' Compensation Insurance Cost
5910-064-234	Employer's Dental Insurance Cost
5910-064-235	Employer's Life Insurance Cost
5920-064-179	Longevity Pay
5920-064-181	Salary - Supplementary Pay
5920-064-183	Salary - Extra Duty Pay (Career Ladder)
5920-064-187	Salary - Local Salary Differential
5920-064-189	Payments for Short Term Disability
5930-064-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-064-182	Substitute Pay (Workshops)
5930-064-184	Full-Time Substitute
5930-064-186	Salary - Workshop Participant
5930-064-199	Salary - Workshop Instructor
5930-064-311	Contracted Services
5930-064-312	Workshop Expenses
5990-064-696	Sales and Use Tax Expense
6210-064-113	Salary - Director/Supervisor
6210-064-183	Compensation Bonus Pay
6210-064-332	Travel
6210-064-341	Telephone
6210-064-342	Postage

PROGRAM REPORT CODE	PROGRAM TITLE
064	Learn and Serve America

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-064-361	Printing and Binding
6210-064-362	Reproduction Costs
6210-064-412	Supplies and Materials
6210-064-418	Computer Software and Supplies
6210-064-419	Other Supplies - Promotional Materials
6210-064-462	Lease/Purchase of Non-Capitalized Computer Hardware
6210-064-542	Computer Hardware
6330-064-113	Salary - Director/Supervisor
6330-064-183	Compensation Bonus Pay
6520-064-314	Contracted Audit Services
6550-064-171	Salary - Driver
6550-064-180	Overtime Pay
6550-064-183	Compensation Bonus Pay
6550-064-331	Pupil Transportation - Contracted
6550-064-626	Pupil Transportation Insurance
6910-064-211	Employer's Social Security Cost
6910-064-221	Employer's Retirement Cost
6910-064-231	Employer's Hospitalization Insurance Cost
6910-064-232	Employer's Workers' Compensation Insurance Cost
6910-064-234	Employer's Dental Insurance Cost
6910-064-235	Employer's Life Insurance Cost
6920-064-179	Longevity Pay
6920-064-181	Salary - Supplementary Pay
6920-064-183	Salary - Extra Duty Pay (Career Ladder)
6920-064-187	Salary - Local Salary Differential
6920-064-189	Payments for Short Term Disability
6930-064-186	Salary - Workshop Participant
6930-064-199	Salary - Workshop Instructor
6930-064-312	Workshop Expenses
6990-064-696	Sales and Use Tax Expense
8100-064-692	Indirect Cost
8100-064-697	Sales and Use Tax Refund

Revenue Code

3610-064-	Learn and Serve America

065 IASA Title 1 - Even Start

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-065-121	Salary - Teacher
5200-065-123	Teacher Other - Lead Teacher Summer Schedule
5200-065-125	Salary - New Teacher Orientation Pay
5200-065-127	Salary - Interim Teacher - Noncertified
5200-065-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-065-129	Salary - Visiting International Faculty
5200-065-142	Salary - Teacher Assistant
5200-065-143	Salary - Tutor
5200-065-146	Salary - Teacher Assistant Salary When Substituting
5200-065-180	Overtime Pay
5200-065-182	Substitute Pay
5200-065-183	Compensation Bonus Pay
5200-065-187	Local Salary Differential
5200-065-188	Annual Leave Pay
5200-065-193	Mentor Pay
5200-065-311	Contracted Services
5200-065-326	Contracted Repairs and Maintenance - Equipment
5200-065-327	Rentals/Leases
5200-065-332	Travel
5200-065-336	Travel (Greater than IRS Allowable Rate)
5200-065-341	Telephone
5200-065-342	Postage
5200-065-343	Telecommunications Network
5200-065-391	Field Trips
5200-065-411	Instructional Supplies
5200-065-412	Supplies and Materials
5200-065-418	Computer Software and Supplies
5200-065-422	Textbooks - Other
5200-065-432	Periodicals
5200-065-433	Audiovisual Supplies and Materials
5200-065-435	On-line Materials/Subscriptions
5200-065-461	Lease/Purchase of Non-Capitalized Equipment
5200-065-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-065-529	Mobile Unit Classrooms - Misc Contracts
5200-065-541	Purchase of Equipment
5200-065-542	Purchase of Computer Hardware
5200-065-628	Scholastic Accident Insurance
5300-065-142	Salary - Teacher Assistant
5300-065-143	Salary - Tutor
5300-065-146	Salary - Teacher Assistant Salary When Substituting
5300-065-180	Overtime Pay

065	IASA Title 1 - Even Start
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5300-065-182	Substitute Pay
5300-065-183	Compensation Bonus Pay
5300-065-184	Full-Time Substitute
5300-065-187	Local Salary Differential
5300-065-188	Annual Leave Pay
5300-065-311	Contracted Services
5300-065-326	Contracted Repairs and Maintenance - Equipment
5300-065-327	Rentals/Leases
5300-065-332	Travel
5300-065-336	Travel (Greater than IRS Allowable Rate)
5300-065-341	Telephone
5300-065-342	Postage
5300-065-343	Telecommunications Network
5300-065-391	Field Trips
5300-065-411	Instructional Supplies
5300-065-412	Supplies and Materials
5300-065-418	Computer Software and Supplies
5300-065-422	Textbooks - Other
5300-065-432	Periodicals
5300-065-433	Audiovisual Supplies and Materials
5300-065-435	On-line Materials/Subscriptions
5300-065-461	Lease/Purchase of Non-Capitalized Equipment
5300-065-462	Lease/Purchase of Non-Capitalized Computer Equipment
5300-065-541	Purchase of Equipment
5300-065-542	Purchase of Computer Hardware
5300-065-628	Scholastic Accident Insurance
5500-065-121	Salary - Teacher
5500-065-123	Teacher Other - Lead Teacher Summer Schedule
5500-065-125	Salary - New Teacher Orientation Pay
5500-065-127	Salary - Interim Teacher - Noncertified
5500-065-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-065-142	Salary - Teacher Assistant
5500-065-143	Salary - Tutor
5500-065-146	Salary - Teacher Assistant Salary When Substituting
5500-065-180	Overtime Pay
5500-065-182	Substitute Pay
5500-065-183	Compensation Bonus Pay
5500-065-187	Local Salary Differential
5500-065-188	Annual Leave Pay
5500-065-193	Mentor Pay
5500-065-311	Contracted Services

065 IASA Title 1 - Even Start

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-065-326	Contracted Repairs and Maintenance - Equipment
5500-065-327	Rentals/Leases
5500-065-332	Travel
5500-065-336	Travel (Greater than IRS Allowable Rate)
5500-065-341	Telephone
5500-065-342	Postage
5500-065-343	Telecommunications Network
5500-065-391	Field Trips
5500-065-411	Instructional Supplies
5500-065-412	Supplies and Materials
5500-065-418	Computer Software and Supplies
5500-065-422	Textbooks - Other
5500-065-432	Periodicals
5500-065-433	Audiovisual Supplies and Materials
5500-065-435	On-line Materials/Subscriptions
5500-065-461	Lease/Purchase of Non-Capitalized Equipment
5500-065-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-065-529	Miscellaneous Contracts and Other Charges (Mobile Units)
5500-065-541	Purchase of Equipment
5500-065-542	Purchase of Computer Hardware
5500-065-628	Scholastic Accident Insurance
5890-065-139	Salary - Other (Parent Coordinator/Educator)
5890-065-142	Salary - Teacher Assistant
5890-065-143	Salary - Tutor
5890-065-146	Salary - Teacher Assistant Salary When Substituting
5890-065-180	Overtime Pay
5890-065-182	Substitute Pay
5890-065-183	Compensation Bonus Pay
5890-065-184	Full-Time Substitute
5890-065-188	Annual Leave Pay
5890-065-193	Mentor Pay
5890-065-199	Salary - Parent Assistant
5890-065-311	Contracted Services (Parent Activities)
5890-065-326	Contracted Repairs and Maintenance - Equipment
5890-065-327	Rentals/Leases
5890-065-332	Travel (Parent Related)
5890-065-336	Travel (Greater Than IRS Allowable Rate) (Parent Related)
5890-065-341	Telephone
5890-065-342	Postage
5890-065-343	Telecommunications Network
5890-065-391	Field Trips

PROGRAM REPORT CODE	**PROGRAM TITLE**
065	IASA Title 1 - Even Start

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5890-065-411	Instructional Supplies
5890-065-412	Supplies and Materials (Parent Related)
5890-065-418	Computer Software and Supplies
5890-065-422	Textbooks - Other
5890-065-432	Periodicals (Parent Related)
5890-065-433	Audiovisual Supplies and Materials (Parent Related)
5890-065-435	On-line Materials/Subscriptions
5890-065-459	Other Food Purchases (Parent Related)
5890-065-461	Lease/Purchase of Non-Capitalized Equipment
5890-065-462	Lease/Purchase of Non-Capitalized Computer Equipment
5890-065-541	Purchase of Equipment
5890-065-542	Purchase of Computer Hardware
5890-065-628	Scholastic Accident Insurance
5910-065-211	Employer's Social Security Cost
5910-065-221	Employer's Retirement Cost
5910-065-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-065-231	Employer's Hospitalization Insurance Cost
5910-065-232	Employer's Workers' Compensation Insurance Cost
5910-065-234	Employer's Dental Insurance Cost
5910-065-235	Employer's Life Insurance Cost
5920-065-179	Longevity Pay
5920-065-181	Salary - Supplementary Pay
5920-065-183	Salary - Extra Duty Pay (Career Ladder)
5920-065-187	Salary - Local Salary Differential
5920-065-189	Payments for Short Term Disability
5920-065-190	Payments for Short Term Disability Beyond Six Months
5930-065-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-065-182	Substitute Pay (Workshops)
5930-065-184	Full-Time Substitute
5930-065-186	Salary - Workshop Participant
5930-065-311	Contracted Services
5930-065-312	Workshop Expenses/Allowable Travel
5930-065-316	Workshop Expenses/Excess Travel
5990-065-696	Sales and Use Tax Expense
6210-065-113	Salary - Director/Supervisor
6210-065-151	Salary - Office Personnel
6210-065-183	Compensation Bonus Pay
6210-065-326	Contracted Repairs and Maintenance - Equipment
6210-065-332	Travel
6210-065-336	Travel (Greater Than IRS Allowable Rate)
6210-065-341	Telephone

065 IASA Title 1 - Even Start

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-065-342	Postage
6210-065-343	Telecommunications Network
6210-065-351	Advertising Fees
6210-065-412	Supplies and Materials
6210-065-418	Computer Software and Supplies
6210-065-432	Periodicals
6210-065-433	Audiovisual Supplies and Materials
6210-065-461	Lease/Purchase of Non-Capitalized Equipment
6210-065-462	Lease/Purchase of Non-Capitalized Computer Equipment
6210-065-541	Purchase of Equipment
6210-065-542	Purchase of Computer Hardware
6330-065-113	Salary - Director/Supervisor
6330-065-151	Salary - Office Personnel
6330-065-180	Overtime Pay
6330-065-183	Compensation Bonus Pay
6330-065-311	Contract Services - Director
6330-065-313	Contracted Services - Legal
6330-065-326	Contracted Repairs and Maintenance - Equipment
6330-065-327	Rentals/Leases
6330-065-332	Travel
6330-065-336	Travel (Greater Than IRS Allowable Rate)
6330-065-341	Telephone
6330-065-342	Postage
6330-065-343	Telecommunications Network
6330-065-351	Advertising Fees
6330-065-412	Supplies and Materials
6330-065-418	Computer Software and Supplies
6330-065-432	Periodicals
6330-065-433	Audiovisual Supplies and Materials
6330-065-461	Lease/Purchase of Non-Capitalized Equipment
6330-065-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-065-541	Purchase of Equipment
6330-065-542	Purchase of Computer Hardware
6520-065-314	Contracted Services - Audit
6540-065-173	Salary - Custodian
6540-065-180	Overtime Pay
6540-065-321	Public Utilities - Electric Services
6540-065-322	Public Utilities - Natural Gas
6540-065-323	Public Utilities - Other than Electricity and Natural Gas
6540-065-324	Cleaning Services
6540-065-328	Energy Cost

065	IASA Title 1 - Even Start
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6540-065-412	Supplies and Materials
6540-065-413	Fuel for Facilities
6540-065-623	Property Insurance
6550-065-171	Salary - Driver
6550-065-180	Overtime Pay
6550-065-183	Compensation Bonus Pay
6550-065-331	Pupil Transportation - Contracted (Chartered Buses, Cabs, Auto)
6550-065-414	Oil
6550-065-415	Tires and Tubes
6550-065-416	Repair Parts, Materials, and Related Labor, Grease, Anti-Freeze
6550-065-417	Gas
6550-065-551	Purchase - Vans
6550-065-622	Vehicle Liability Insurance (Bus)
6550-065-626	Pupil Transportation Insurance
6560-065-459	Other Food Purchases
6580-065-325	Contracted Repairs and Maintenance - Buildings
6620-065-139	Salary - Evaluator
6620-065-183	Compensation Bonus Pay
6620-065-311	Contracted Evaluation Services
6620-065-332	Travel
6620-065-336	Travel - (Greater Than IRS Allowable Rate)
6620-065-412	Supplies and Materials
6630-065-361	Printing and Binding
6630-065-412	Supplies and Materials
6910-065-211	Employer's Social Security Cost
6910-065-221	Employer's Retirement Cost
6910-065-231	Employer's Hospitalization Insurance Cost
6910-065-232	Employer's Workers' Compensation Insurance Cost
6910-065-234	Employer's Dental Insurance Cost
6910-065-235	Employer's Life Insurance Cost
6920-065-179	Longevity Pay
6920-065-181	Salary - Supplementary Pay
6920-065-183	Salary - Extra Duty Pay (Career Ladder)
6920-065-187	Salary - Local Salary Differential
6920-065-189	Payments for Short Term Disability
6930-065-186	Salary - Workshop Participant
6930-065-312	Workshop Expense/Allowable Travel
6930-065-316	Workshop Expense/Excess Travel
6990-065-696	Sales and Use Tax Expense
8100-065-697	Sales and Use Tax Refund

PROGRAM REPORT CODE	PROGRAM TITLE
065	IASA Title 1 - Even Start

ACCOUNT CODE	OBJECT CODE DESCRIPTION

Revenue Code

3610-065-	IASA Title 1 - Even Start

PROGRAM REPORT CODE	PROGRAM TITLE
084	High Student Achievement

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-084-129	Salary - Other Professional Educator Assignment
6910-084-211	Employer's Social Security Cost
6910-084-221	Employer's Retirement Cost
6910-084-231	Employer's Hospitalization Insurance Cost
6910-084-232	Employer's Workers' Compensation Insurance Cost
6910-084-234	Employer's Dental Insurance Cost
6910-084-235	Employer's Life Insurance Cost
6920-084-179	Longevity
6920-084-181	Salary - Supplementary Pay

Revenue Code

3610-084-	High Student Achievement

PROGRAM REPORT CODE	PROGRAM TITLE
086	Charter School Continuing Federal Aid

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-086-	THIS IS AN OPEN CHART

Revenue Code

3610-086-	Charter School Continuing Federal Aid

PROGRAM REPORT CODE	**PROGRAM TITLE**
091	Rural Education Achievement Program

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-091-121	Salary - Teacher
5100-091-127	Salary - Interim Teacher - Noncertified
5100-091-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-091-142	Salary - Teacher Assistant
5100-091-146	Salary - Teacher Assistant Salary When Substituting
5100-091-147	Salary - Technology Assistant
5100-091-180	Overtime Pay
5100-091-182	Substitute Teacher Pay
5100-091-183	Compensation Bonus Pay
5100-091-184	Full-Time Substitute
5100-091-193	Mentor Pay
5100-091-311	Contracted Services
5100-091-326	Contracted Repairs and Maintenance - Equipment
5100-091-332	Travel
5100-091-411	Instructional Supplies
5100-091-412	Supplies and Materials
5100-091-416	Repair Parts, Materials, and Related Labor
5100-091-418	Computer Software and Supplies
5100-091-432	Periodicals
5100-091-433	Audiovisual Supplies and Materials
5100-091-435	On-line Materials/Subscriptions
5100-091-461	Lease/Purchase of Non-Capitalized Equipment
5100-091-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-091-541	Purchase of Equipment
5100-091-542	Purchase of Computer Hardware
5200-091-121	Salary - Teacher
5200-091-124	Salary - Self-Contained Speech-Pathology
5200-091-125	Salary - New Teacher Orientation Pay
5200-091-127	Salary - Interim Teacher - Noncertified
5200-091-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-091-129	Salary - Visiting International Faculty
5200-091-142	Salary - Teacher Assistant
5200-091-143	Salary - Tutor
5200-091-146	Salary - Teacher Assistant Salary When Substituting
5200-091-147	Salary - Technology Assistant
5200-091-180	Overtime Pay
5200-091-182	Substitute Pay
5200-091-183	Compensation Bonus Pay
5200-091-184	Full-Time Substitute
5200-091-193	Mentor Pay
5200-091-199	Salary - Other Assignments

091 Rural Education Achievement Program

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-091-311	Contracted Services
5200-091-326	Contracted Repairs and Maintenance - Equipment
5200-091-327	Rentals/Leases
5200-091-332	Travel
5200-091-336	Travel (Greater Than IRS Allowable Rate)
5200-091-341	Telephone
5200-091-343	Telecommunications Network
5200-091-371	Tuition Fees
5200-091-391	Field Trips
5200-091-411	Instructional Supplies
5200-091-412	Supplies and Materials
5200-091-416	Repair Parts, Materials, and Related Labor
5200-091-418	Computer Software and Supplies
5200-091-422	Textbooks - Other
5200-091-431	Library Books (Regular and Replacement)
5200-091-432	Periodicals
5200-091-433	Audiovisual Supplies and Materials
5200-091-435	On-line Materials/Subscriptions
5200-091-461	Lease/Purchase of Non-Capitalized Equipment
5200-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-091-529	Miscellaneous Contracts and Other Charges
5200-091-541	Purchase of Equipment
5200-091-542	Purchase of Computer Hardware
5500-091-121	Salary - Teacher
5500-091-124	Salary - Self-Contained Speech-Pathology
5500-091-125	Salary - New Teacher Orientation Pay
5500-091-127	Salary - Interim Teacher - Noncertified
5500-091-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-091-142	Salary - Teacher Assistant
5500-091-143	Salary - Tutor
5500-091-146	Salary - Teacher Assistant Salary When Substituting
5500-091-147	Salary - Technology Assistant
5500-091-180	Overtime Pay
5500-091-182	Substitute Pay
5500-091-183	Compensation Bonus Pay
5500-091-184	Full-Time Substitute
5500-091-193	Mentor Pay
5500-091-199	Salary - Other Assignments
5500-091-311	Contracted Services
5500-091-326	Contracted Repairs and Maintenance - Equipment
5500-091-327	Rentals/Leases

091 Rural Education Achievement Program

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-091-332	Travel
5500-091-336	Travel (Greater Than IRS Allowable Rate)
5500-091-341	Telephone
5500-091-343	Telecommunications Network
5500-091-371	Tuition Fees
5500-091-391	Field Trips
5500-091-411	Instructional Supplies
5500-091-412	Supplies and Materials
5500-091-416	Repair Parts, Materials, and Related Labor
5500-091-418	Computer Software and Supplies
5500-091-422	Textbooks - Other
5500-091-431	Library Books (Regular and Replacement)
5500-091-432	Periodicals
5500-091-433	Audiovisual Supplies and Materials
5500-091-435	On-line Materials/Subscriptions
5500-091-461	Lease/Purchase of Non-Capitalized Equipment
5500-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-091-529	Miscellaneous Contracts and Other Charges
5500-091-541	Purchase of Equipment
5500-091-542	Purchase of Computer Hardware
5810-091-121	Salary - Educational Media Services
5810-091-141	Salary - Audiovisual Materials Coordinator/Technician
5810-091-180	Overtime Pay
5810-091-182	Substitute Pay
5810-091-183	Compensation Bonus Pay
5810-091-193	Mentor Pay
5810-091-311	Contracted Services
5810-091-326	Contracted Repairs and Maintenance - Equipment
5810-091-332	Travel
5810-091-336	Travel (Greater Than IRS Allowable Rate)
5810-091-411	Instructional Supplies
5810-091-412	Supplies and Materials
5810-091-416	Repair Parts, Maintenance, and Related Labor
5810-091-418	Computer Software and Supplies
5810-091-432	Periodicals
5810-091-433	Audiovisual Supplies and Materials
5810-091-435	On-line Materials/Subscriptions
5810-091-461	Lease/Purchase of Non-Capitalized Equipment
5810-091-462	Lease/Purchase of Non-Capitalized Computer Hardware
5810-091-541	Purchase of Equipment
5810-091-542	Purchase of Computer Hardware

PROGRAM REPORT CODE	**PROGRAM TITLE**
091	Rural Education Achievement Program

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-091-139	Salary - Attendance/Social Work Services
5820-091-180	Overtime Pay
5820-091-183	Compensation Bonus Pay
5820-091-193	Mentor Pay
5820-091-311	Contracted Services
5820-091-326	Contracted Repairs and Maintenance - Equipment
5820-091-332	Travel
5820-091-412	Supplies and Materials
5820-091-418	Computer Software and Supplies
5820-091-461	Lease/Purchase of Non-Capitalized Equipment
5820-091-541	Purchase of Equipment
5830-091-121	Salary - Guidance Services
5830-091-183	Compensation Bonus Pay
5830-091-193	Mentor Pay
5830-091-311	Contracted Services
5830-091-326	Contracted Repairs and Maintenance - Equipment
5830-091-332	Travel
5830-091-336	Travel (Greater Than IRS Allowable Rate)
5830-091-412	Supplies and Materials
5830-091-461	Lease/Purchase of Non-Capitalized Equipment
5830-091-541	Purchase of Equipment
5840-091-139	Salary - Health Services
5840-091-148	Salary - Other Professional Assignments - Non-Certified
5840-091-183	Bonus Pay
5840-091-193	Mentor Pay
5840-091-311	Contracted Services
5840-091-326	Contracted Repairs and Maintenance - Equipment
5840-091-332	Travel
5840-091-336	Travel (Greater Than IRS Allowable Rate)
5840-091-412	Supplies and Materials
5840-091-461	Lease/Purchase of Non-Capitalized Equipment
5840-091-541	Purchase of Equipment
5850-091-139	Salary - Psychological Services
5850-091-183	Compensation Bonus Pay
5850-091-193	Mentor Pay
5850-091-311	Contracted Services
5850-091-326	Contracted Repairs and Maintenance - Equipment
5850-091-332	Travel
5850-091-336	Travel (Greater Than IRS Allowable Rate)
5850-091-412	Supplies and Materials
5850-091-461	Lease/Purchase of Non-Capitalized Equipment

091 Rural Education Achievement Program

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5850-091-541	Purchase of Equipment
5860-091-124	Salary - Speech - Pathology
5860-091-148	Salary - Other Professional Assignments - Non-Certified
5860-091-183	Compensation Bonus Pay
5860-091-193	Mentor Pay
5860-091-311	Contracted Services
5860-091-326	Contracted Repairs and Maintenance - Equipment
5860-091-332	Travel
5860-091-336	Travel (Greater Than IRS Allowable Rate)
5860-091-412	Supplies and Materials
5860-091-461	Lease/Purchase of Non-Capitalized Equipment
5860-091-541	Purchase of Equipment
5890-091-139	Salary - Other Pupil Support Services (Parent Coordinator)
5890-091-146	Salary - Teacher Assistant Salary When Substituting
5890-091-180	Overtime Pay
5890-091-182	Substitute Pay
5890-091-183	Compensation Bonus Pay
5890-091-193	Mentor Pay
5890-091-199	Salary - Other Pupil Support Services
5890-091-311	Contracted Services
5890-091-319	Child Care Services
5890-091-326	Contracted Repairs and Maintenance - Equipment
5890-091-327	Rentals/Leases
5890-091-332	Travel
5890-091-336	Travel (Greater Than IRS Allowable Rate) (Parent Related)
5890-091-339	Other Transportation Services
5890-091-341	Telephone
5890-091-342	Postage
5890-091-351	Advertising Fees
5890-091-361	Printing and Binding
5890-091-362	Reproduction Costs
5890-091-391	Field Trips
5890-091-411	Instructional Supplies
5890-091-412	Supplies and Materials
5890-091-414	Oil
5890-091-415	Tires and Lubes
5890-091-416	Repair Parts, Materials, and Related Labor
5890-091-417	Gas
5890-091-418	Computer Software and Supplies
5890-091-419	Other Supplies (Clothing)
5890-091-422	Textbooks - Other

091 Rural Education Achievement Program

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5890-091-431	Library Books (Regular & Replacement)
5890-091-432	Periodicals
5890-091-433	Audiovisual Supplies and Materials
5890-091-435	On-line Materials/Subscriptions
5890-091-459	Other Food Purchases
5890-091-461	Lease/Purchase of Non-Capitalized Equipment
5890-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
5890-091-541	Purchase of Equipment
5890-091-542	Purchase of Computer Hardware
5890-091-611	Membership Dues and Fees
5890-091-622	Vehicle Liability Insurance
5890-091-629	Other Insurance and Judgments
5910-091-211	Employer's Social Security Cost
5910-091-221	Employer's Retirement Cost
5910-091-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-091-231	Employer's Hospitalization Insurance Cost
5910-091-232	Employer's Workers' Compensation Insurance Cost
5910-091-234	Employer's Dental Insurance Cost
5910-091-235	Employer's Life Insurance Cost
5920-091-179	Longevity Pay
5920-091-181	Salary - Supplementary Pay
5920-091-187	Salary - Local Salary Differential
5920-091-189	Payments for Short Term Disability
5930-091-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-091-182	Substitute Pay (Workshops)
5930-091-184	Full-Time Substitute
5930-091-186	Salary - Workshop Participant
5930-091-199	Salary - Workshop Instructor
5930-091-311	Contracted Services
5930-091-312	Workshop Expenses/Allowable Travel
5930-091-316	Workshop Expenses/Excess Travel
5990-091-696	Sales and Use Tax Expense
6190-091-151	Salary - Office Personnel
6190-091-180	Overtime Pay
6190-091-183	Compensation Bonus Pay
6210-091-113	Salary - Director/Supervisor
6210-091-139	Salary - Staff Development Coordinator/Curriculum Specialist
6210-091-151	Salary - Office Personnel
6210-091-180	Overtime Pay
6210-091-182	Substitute Pay
6210-091-183	Compensation Bonus Pay

PROGRAM REPORT CODE	**PROGRAM TITLE**
091	Rural Education Achievement Program

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6210-091-311	Contracted Services
6210-091-326	Contracted Repairs and Maintenance - Equipment
6210-091-332	Travel
6210-091-336	Travel (Greater Than IRS Allowable Rate)
6210-091-341	Telephone
6210-091-342	Postage
6210-091-412	Supplies and Materials
6210-091-416	Repair Parts, Materials, and Related Labor
6210-091-418	Computer Software and Supplies
6210-091-432	Periodicals
6210-091-433	Audiovisual Supplies and Materials
6210-091-461	Lease/Purchase of Non-Capitalized Equipment
6210-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
6210-091-541	Purchase of Equipment
6210-091-542	Purchase of Computer Hardware
6220-091-113	Salary - Director/Supervisor - Computer Education/Technology
6220-091-151	Salary - Office Personnel
6220-091-183	Compensation Bonus Pay
6220-091-332	Travel
6220-091-412	Supplies and Materials
6220-091-416	Repair Parts, Materials, and Related Labor
6220-091-418	Computer Software and Supplies
6220-091-461	Lease/Purchase of Non-Capitalized Equipment
6220-091-462	Lease/Purchase of Non-Capitalized Computer Hardware
6220-091-541	Purchase of Equipment
6220-091-542	Purchase of Computer Hardware
6320-091-112	Salary - Associate Superintendent - Executive Administration
6320-091-118	Salary - Assistant Superintendent - Executive Administration
6320-091-151	Salary - Office Personnel
6320-091-180	Overtime Pay
6320-091-183	Compensation Bonus Pay
6320-091-311	Contracted Services
6320-091-326	Contracted Repairs and Maintenance - Equipment
6320-091-327	Rentals/Leases
6320-091-332	Travel
6320-091-336	Travel (Greater Than IRS Allowable Rate)
6320-091-341	Telephone
6320-091-342	Postage
6320-091-412	Supplies and Materials
6320-091-414	Oil - (Assistant Superintendent) Director's Vehicle
6320-091-415	Tires and Tubes - (Assistant Superintendent) Director's Vehicle

091 Rural Education Achievement Program

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6320-091-416	Repair Parts, Materials, and Related Labor - (Assistant Superintendent) Director's Vehicle
6320-091-417	Gas - (Assistant Superintendent) Director's Vehicle
6320-091-418	Computer Software and Supplies
6320-091-461	Lease/Purchase of Non-Capitalized Equipment
6320-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
6320-091-541	Purchase of Equipment
6320-091-542	Purchase of Computer Hardware
6330-091-113	Salary - Director/Supervisor (Administration)
6330-091-151	Salary - Office of Personnel
6330-091-180	Overtime Pay
6330-091-183	Compensation Bonus Pay
6330-091-313	Contracted Services - Legal
6330-091-326	Contracted Repairs and Maintenance - Equipment
6330-091-327	Rentals/Leases
6330-091-332	Travel
6330-091-336	Travel (Greater Than IRS Allowable Rate)
6330-091-341	Telephone
6330-091-342	Postage
6330-091-343	Telecommunications Services
6330-091-412	Supplies and Materials
6330-091-414	Oil - Director's Vehicle
6330-091-415	Tires and Tubes - Director's Vehicle
6330-091-416	Repair Parts, Materials, and Related Labor - Director's Vehicle
6330-091-417	Gas - Director's Vehicle
6330-091-418	Computer Software and Supplies
6330-091-432	Periodicals
6330-091-461	Lease/Purchase of Non-Capitalized Equipment
6330-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-091-541	Purchase of Equipment
6330-091-542	Purchase of Computer Hardware
6330-091-611	Subscription Fees
6520-091-314	Contracted Services - Audit
6540-091-173	Salary - Custodian
6540-091-180	Overtime Pay
6540-091-321	Public Utilities - Electric Services
6540-091-322	Public Utilities - Natural Gas
6540-091-327	Rentals/Leases
6540-091-412	Supplies and Materials
6550-091-171	Salary - Driver
6550-091-180	Overtime Pay
6550-091-183	Compensation Bonus Pay

091 Rural Education Achievement Program

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-091-199	Salary - Bus Monitor
6550-091-331	Pupil Transportation - Contracted (Chartered Buses, Cabs, Auto)
6550-091-414	Oil
6550-091-415	Tires and Tubes
6550-091-416	Repairs Parts, Materials; and Related Labor, Grease, Anti-freeze
6550-091-417	Gas
6550-091-622	Vehicle Liability Insurance (Bus)
6550-091-626	Pupil Transportation Insurance
6560-091-451	Food Purchases
6560-091-459	Other Food Purchases (Catered Meals)
6580-091-412	Supplies and Materials (Technical Infrastructure)
6580-091-416	Repair Parts, Materials, and Related Labor (Technical Infrastructure)
6580-091-522	General Contract (Technical Infrastructure)
6580-091-523	Heating Contract (Technical Infrastructure)
6580-091-524	Electrical Contract (Technical Infrastructure)
6580-091-526	Architects Fees (Technical Infrastructure)
6580-091-529	Miscellaneous Contracts and Other Charges (Technical Infrastructure)
6620-091-183	Compensation Bonus Pay
6620-091-199	Salary - Other Assignments
6620-091-311	Contracted Services
6620-091-319	Other Professional and Technical Services
6620-091-326	Contracted Repairs and Maintenance - Equipment
6620-091-341	Telephone (For Telecommunications Services Only)
6620-091-343	Telecommunications Services
6620-091-411	Instructional Supplies
6620-091-412	Supplies and Materials
6620-091-416	Repair Parts, Materials, and Related Labor
6620-091-418	Computer Software and Supplies
6620-091-432	Periodicals
6620-091-433	Audiovisual Supplies and Materials
6620-091-435	On-line Materials/Subscriptions
6630-091-311	Contracted Information Services
6630-091-351	Advertising Fees
6630-091-361	Printing and Binding
6630-091-412	Supplies and Materials
6660-091-149	Salary - Computer Technician
6660-091-159	Salary - Data Manager
6660-091-183	Compensation Bonus Pay
6660-091-332	Travel
6660-091-412	Supplies and Materials
6660-091-416	Repair Parts, Materials, and Related Labor

PROGRAM REPORT CODE	**PROGRAM TITLE**
091	Rural Education Achievement Program

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6660-091-418	Computer Software and Supplies
6660-091-461	Lease/Purchase of Non-Capitalized Equipment
6660-091-462	Lease/Purchase of Non-Capitalized Computer Hardware
6660-091-541	Purchase of Equipment
6660-091-542	Purchase of Computer Hardware
6690-091-139	Salary - Instructional Technology Specialist
6690-091-183	Compensation Bonus Pay
6690-091-199	Salary - Security Guard (Part-Time)
6690-091-311	Contract Services - Security Guard
6690-091-326	Contracted Repairs and Maintenance - Equipment
6690-091-332	Travel
6690-091-341	Telephone (For Hookup & Monthly Telephone Charges for Telecom.)
6690-091-343	Telecommunications Services
6690-091-412	Supplies and Materials
6690-091-416	Repair Parts, Materials, and Related Labor
6690-091-418	Computer Software and Supplies
6690-091-432	Periodicals
6690-091-433	Audiovisual Supplies and Materials
6690-091-461	Lease/Purchase of Non-Capitalized Equipment
6690-091-462	Lease/Purchase of Non-Capitalized Computer Equipment
6690-091-522	General Contract (Technical Infrastructure)
6690-091-523	Heating Contract (Technical Infrastructure)
6690-091-524	Electrical Contract (Technical Infrastructure)
6690-091-526	Architects Fees (Technical Infrastructure)
6690-091-529	Miscellaneous Contracts and Other Charges (Technical Infrastructure)
6690-091-541	Purchase of Equipment
6690-091-542	Purchase of Computer Hardware
6910-091-211	Employer's Social Security Cost
6910-091-221	Employer's Retirement Cost
6910-091-231	Employer's Hospitalization Insurance Cost
6910-091-232	Employer's Workers' Compensation Insurance Cost
6910-091-234	Employer's Dental Insurance Cost
6910-091-235	Employer's Life Insurance Cost
6920-091-179	Longevity Pay
6920-091-181	Salary - Supplementary Pay
6920-091-187	Salary - Local Salary Differential
6920-091-189	Payments for Short Term Disability
6930-091-186	Salary - Workshop Participant
6930-091-199	Salary - Workshop Instructor
6930-091-312	Workshop Expenses/Allowable Travel
6930-091-316	Workshop Expenses/Excess Travel

PROGRAM REPORT CODE	PROGRAM TITLE
091	Rural Education Achievement Program

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6990-091-696	Sales and Use Tax Expense
8100-091-692	Indirect Cost
8100-091-697	Sales and Use Tax Refund

Revenue Code

3610-091-	Rural Education Achievement Program

PROGRAM REPORT CODE	**PROGRAM TITLE**
103	Title II - Improving Teacher Quality (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-103-121	Salary - Teacher
5100-103-125	Salary - New Teacher Orientation Pay
5100-103-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-103-129	Salary - Visiting International Faculty
5100-103-146	Salary - Teacher Assistant When Substituting
5100-103-181	Supplemental Pay
5100-103-182	Substitute Pay
5100-103-183	Compensation Bonus Pay
5100-103-184	Full-Time Substitute
5100-103-187	Local Salary Differential
5100-103-193	Mentor Pay
5100-103-311	Contracted Services
5100-103-332	Travel
5100-103-336	Travel (Greater Than IRS Allowable Rate)
5100-103-371	Tuition Fees
5100-103-372	Employee Education Reimbursement
5100-103-399	Professional Certification Exam Fees
5200-103-121	Salary - Teacher
5200-103-125	Salary - New Teacher Orientation Pay
5200-103-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-103-129	Salary - Visiting International Faculty
5200-103-146	Salary - Teacher Assistant When Substituting
5200-103-181	Supplemental Pay
5200-103-182	Substitute Pay
5200-103-183	Compensation Bonus Pay
5200-103-184	Full-Time Substitute
5200-103-187	Local Salary Differential
5200-103-193	Mentor Pay
5200-103-311	Contracted Services
5200-103-332	Travel
5200-103-336	Travel (Greater Than IRS Allowable Rate)
5200-103-371	Tuition Fees
5200-103-372	Employee Education Reimbursement
5200-103-399	Professional Certification Exam Fees
5910-103-211	Employer's Social Security Cost
5910-103-221	Employer's Retirement Cost
5910-103-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-103-231	Employer's Hospitalization Insurance Cost
5910-103-232	Employer's Workers' Compensation Insurance Cost
5910-103-234	Employer's Dental Insurance Cost
5910-103-235	Employer's Life Insurance Cost

PROGRAM REPORT CODE	**PROGRAM TITLE**
103	Title II - Improving Teacher Quality (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5920-103-179	Longevity Pay
5920-103-181	Salary - Supplementary Pay
5920-103-187	Salary - Local Salary Differential
5920-103-189	Payments for Short Term Disability
5930-103-146	Salary - Teacher Assistant When Substituting
5930-103-182	Substitute Pay (Workshops)
5930-103-184	Full-Time Substitute
5930-103-186	Salary - Workshop Participant
5930-103-199	Salary - Workshop Instructor
5930-103-311	Contracted Services
5930-103-312	Workshop Expenses/Allowable Travel
5930-103-316	Workshop Expenses/Excess Travel
5990-103-696	Sales and Use Tax Expense
6210-103-113	Salary - Director/Supervisor
6210-103-139	Salary - Staff Development Coordinator
6210-103-151	Salary - Office Personnel
6210-103-181	Supplemental Pay
6210-103-183	Compensation Bonus Pay
6210-103-187	Local Salary Differential
6210-103-193	Mentor Pay
6210-103-199	Salary - Other Assignments
6210-103-311	Contracted Services
6210-103-319	Other Professional and Technical Services
6210-103-332	Travel
6210-103-412	Supplies and Materials (Recruiting)
6330-103-611	Membership Dues
6330-103-611	Subscription Fees
6410-103-116	Salary - Assistant Principal
6410-103-183	Compensation Bonus Pay
6410-103-183	Bonus Pay
6620-103-183	Compensation Bonus Pay
6620-103-199	Salary - Other Assignments
6620-103-311	Contracted Services
6620-103-332	Travel
6620-103-336	Travel (Greater Than IRS Allowable Rate)
6640-103-139	Salary - Recruiter
6640-103-181	Salary - Supplementary Pay (Recruiting)
6640-103-183	Compensation Bonus Pay
6640-103-183	Compensation Bonus Pay
6640-103-183	Bonus Pay
6640-103-311	Contracted Services (Recruiting)

PROGRAM REPORT CODE	**PROGRAM TITLE**
103	Title II - Improving Teacher Quality (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6640-103-332	Travel (Recruiting)
6640-103-351	Advertising Fees (Recruiting)
6640-103-361	Printing and Binding Fees (Recruiting)
6640-103-412	Supplies and Materials (Recruiting)
6910-103-211	Employer's Social Security Cost
6910-103-221	Employer's Retirement Cost
6910-103-231	Employer's Hospitalization Insurance Cost
6910-103-232	Employer's Workers' Compensation Insurance Cost
6910-103-234	Employer's Dental Insurance Cost
6910-103-235	Employer's Life Insurance Cost
6920-103-179	Longevity Pay
6920-103-181	Salary - Supplementary Pay
6920-103-187	Salary - Local Salary Differential
6920-103-189	Payments for Short Term Disability
6930-103-186	Workshop Participant
6930-103-312	Workshop Expense/Allowable Travel
6930-103-316	Workshop Expense/Excess Travel
6990-103-696	Sales and Use Tax Expense
8100-103-692	Indirect Cost
8100-103-697	Sales and Use Tax Refund
8100-103-721	NCLB Transferability - In
8100-103-722	NCLB Transferability - Out

Revenue Code

3610-103-	Improving Teacher Quality

104 Title III - Language Acquisition

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-104-121	Salary - Teacher
5200-104-125	Salary - New Teacher Orientation Pay
5200-104-128	Salary - Ret. Teacher-Not Subj to Earnings Cap
5200-104-129	Salary - VIF Teacher
5200-104-142	Salary - Teacher Assistant
5200-104-143	Salary - Tutor
5200-104-146	Salary - Tchr Asst When Substituting
5200-104-182	Substitute Pay
5200-104-183	Incentive/Compensation Bonus Pay
5200-104-184	Substitute Pay - Full Time Sub
5200-104-193	Mentor Pay
5200-104-311	Contracted Services
5200-104-332	Travel
5200-104-336	Travel-Greater than IRS Allowable Rate
5200-104-411	Instructional Supplies
5200-104-418	Computer Software & Supplies
5200-104-422	Other Textbooks
5200-104-433	Audiovisual Supplies & Materials
5200-104-435	On-line Materials/Subscriptions
5200-104-461	Lease/Purchase Non-Capitalized Equip
5200-104-462	Lease/Purchase Non-Cap Computer Equip
5200-104-541	Purchase of Equipment
5200-104-542	Purchase of Computer Hardware
5300-104-339	Other Transportation - Parents
5500-104-121	Salary - Teacher/Remediation
5500-104-125	Salary - New Teacher Orientation Pay
5500-104-128	Salary - Ret. Teacher-Not Subj to Earnings Cap
5500-104-129	Salary - VIF Teacher
5500-104-142	Salary - Teacher Assistant
5500-104-143	Salary - Tutor
5500-104-146	Salary - Tchr Asst When Substituting
5500-104-182	Substitute Pay
5500-104-183	Compensation Bonus Pay
5500-104-184	Substitute Pay - Full Time Sub
5500-104-193	Mentor Pay
5500-104-311	Contracted Services
5500-104-332	Travel
5500-104-336	Travel-Greater than IRS Allowable Rate
5500-104-411	Instructional Supplies
5500-104-418	Computer Software & Supplies
5500-104-422	Other Textbooks

PROGRAM REPORT CODE	**PROGRAM TITLE**
104	Title III - Language Acquisition

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-104-433	Audiovisual Supplies & Materials
5500-104-435	On-line Materials/Subscriptions
5500-104-461	Lease/Purchase Non-Capitalized Equip
5500-104-462	Lease/Purchase Non-Cap Computer Equip
5500-104-541	Purchase of Equipment
5500-104-542	Purchase of Computer Hardware
5820-104-139	Salary - Social Worker
5820-104-183	Compensation Bonus Pay
5830-104-121	Salary - Guidance Services
5830-104-183	Compensation Bonus Pay
5890-104-139	Salary - Othr Pupil Supp - Translator/Interpreter
5890-104-148	Salary - Other Professional Assignment - Non-Cert
5890-104-183	Compensation Bonus Pay
5910-104-211	Employer's Social Security Cost
5910-104-221	Employer's Retirement Cost
5910-104-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-104-231	Employer's Hospitalization Insurance Cost
5910-104-232	Employer's Workers' Compensation Insurance Cost
5910-104-234	Employer's Dental Insurance Cost
5910-104-235	Employer's Life Insurance
5920-104-179	Longevity Pay
5920-104-181	Supplementary Pay
5920-104-189	Payments for Short Term Disability
5930-104-146	Salary - Teacher Assistant When Substituting
5930-104-182	Substitute Pay
5930-104-184	Substitute Pay - Full Time Sub
5930-104-186	Salary - Workshop Participant
5930-104-199	Salary - Workshop Instructor
5930-104-311	Contracted Services
5930-104-312	Workshop Expenses/Allowable Travel
5990-104-696	Sales and Use Tax Expense
6210-104-113	Salary - Program Coordinator
6210-104-139	Salary - Assistant Program Coordinator
6210-104-151	Salary - Office Personnel
6210-104-183	Compensation Bonus Pay
6210-104-412	Supplies and Materials
6550-104-331	Contracted Pupil Transportation
6910-104-211	Employer's Social Security Cost
6910-104-221	Employer's Retirement Cost
6910-104-231	Employer's Hospitalization Insurance Cost
6910-104-232	Employer's Workers' Compensation Insurance Cost

PROGRAM REPORT CODE	**PROGRAM TITLE**
104	Title III - Language Acquisition

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6910-104-234	Employer's Dental Insurance Cost
6910-104-235	Employer's Life Insurance
6920-104-179	Longevity Pay
6920-104-189	Payments for Short Term Disability
6930-104-312	Workshop Expenses (including travel)
6990-104-696	Sales and Use Tax Expense
8100-104-692	Indirect Cost
8100-104-697	Sales and Use Tax Refund

Revenue Code

3610-104-	Language Acquisition

105	ESEA Title I - School Improvement
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-105-121	Salary - Teacher
5200-105-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-105-129	Salary - Visiting International Faculty
5200-105-142	Salary - Teacher Assistant
5200-105-143	Salary - Tutor
5200-105-146	Salary - Teacher Assistant Salary When Substituting
5200-105-180	Overtime Pay
5200-105-182	Substitute Pay
5200-105-183	Incentive/Compensation Bonus Pay
5200-105-184	Full-Time Substitute
5200-105-193	Mentor Pay
5200-105-199	Salary - Other Assignments (Extended Employment)
5200-105-311	Contracted Services
5200-105-326	Contracted Repairs and Maintenance - Equipment
5200-105-327	Rentals/Leases
5200-105-332	Travel
5200-105-336	Travel (Greater Than IRS Allowable Rate)
5200-105-341	Telephone
5200-105-343	Telecommunications Network
5200-105-371	Tuition Fees
5200-105-411	Instructional Supplies
5200-105-412	Supplies and Materials
5200-105-418	Computer Software and Supplies
5200-105-422	Textbooks - Other
5200-105-431	Library Books (Regular and Replacement)
5200-105-432	Periodicals
5200-105-433	Audiovisual Supplies and Materials
5200-105-435	On-line Materials/Subscriptions
5200-105-461	Lease/Purchase of Non-Capitalized Equipment
5200-105-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-105-541	Purchase of Equipment
5200-105-542	Purchase of Computer Hardware
5500-105-121	Salary - Teacher
5500-105-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-105-142	Salary - Teacher Assistant
5500-105-143	Salary - Tutor
5500-105-146	Salary - Teacher Assistant Salary When Substituting
5500-105-180	Overtime Pay
5500-105-182	Substitute Pay
5500-105-183	Incentive/Compensation Bonus Pay
5500-105-184	Full-Time Substitute

PROGRAM REPORT CODE	**PROGRAM TITLE**
105	ESEA Title I - School Improvement

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-105-193	Mentor Pay
5500-105-199	Salary - Other Assignments
5500-105-311	Contracted Services
5500-105-326	Contracted Repairs and Maintenance - Equipment
5500-105-327	Rentals/Leases
5500-105-332	Travel
5500-105-336	Travel (Greater Than IRS Allowable Rate)
5500-105-341	Telephone
5500-105-343	Telecommunications Network
5500-105-371	Tuition Fees
5500-105-411	Instructional Supplies
5500-105-412	Supplies and Materials
5500-105-418	Computer Software and Supplies
5500-105-422	Textbooks - Other
5500-105-431	Library Books (Regular and Replacement)
5500-105-432	Periodicals
5500-105-433	Audiovisual Supplies and Materials
5500-105-435	On-line Materials/Subscriptions
5500-105-461	Lease/Purchase of Non-Capitalized Equipment
5500-105-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-105-541	Purchase of Equipment
5500-105-542	Purchase of Computer Hardware
5910-105-211	Employer's Social Security Cost
5910-105-221	Employer's Retirement Cost
5910-105-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-105-231	Employer's Hospitalization Insurance Cost
5910-105-232	Employer's Workers' Compensation Insurance Cost
5910-105-234	Employer's Dental Insurance Cost
5910-105-235	Employer's Life Insurance Cost
5920-105-179	Longevity Pay
5920-105-181	Salary - Supplementary Pay
5920-105-187	Salary - Local Salary Differential
5920-105-189	Payments for Short Term Disability
5930-105-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-105-182	Substitute Pay (Workshops)
5930-105-184	Full-Time Substitute
5930-105-186	Salary - Workshop Participant
5930-105-199	Salary - Workshop Instructor
5930-105-311	Contracted Services
5930-105-312	Workshop Expenses
5930-105-316	Workshop Expenses/Excess Travel

105 ESEA Title I - School Improvement

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5990-105-696	Sales and Use Tax Expense
6210-105-113	Salary - Director/Supervisor
6210-105-139	Salary - Curriculum Specialist
6210-105-151	Salary - Office Personnel
6210-105-180	Overtime Pay
6210-105-183	Compensation Bonus Pay
6210-105-311	Contracted Services
6210-105-326	Contracted Repairs and Maintenance - Equip
6210-105-332	Travel
6210-105-336	Travel (Greater Than IRS Allowable Rate)
6210-105-341	Telephone
6210-105-342	Postage
6210-105-343	Telecommunications Services
6210-105-412	Supplies and Materials
6210-105-461	Lease/Purchase of Non-Capitalized Equip
6210-105-462	Lease/Purchase of Non-Capitalized Computers
6210-105-541	Purchase of Equipment
6210-105-542	Purchase of Computer Hardware
6330-105-311	Contracted Services
6520-105-314	Contracted Services - Audit
6550-105-331	Contracted Transportation
6620-105-183	Compensation Bonus Pay
6620-105-199	Salary - Other Assignments
6620-105-311	Contracted Services
6620-105-319	Other Professional and Technical Services
6620-105-332	Travel
6620-105-336	Travel (Greater Than IRS Allowable Rate)
6620-105-341	Telephone
6620-105-342	Postage
6620-105-343	Telecommunications Services
6620-105-412	Supplies and Materials
6620-105-418	Computer Software and Supplies
6620-105-432	Periodicals
6620-105-461	Lease/Purchase of Non-Capitalized Equipment
6620-105-462	Lease/Purchase of Non-Cap Computer Equip
6620-105-541	Purchase of Equipment
6620-105-542	Purchase of Computer Hardware
6910-105-211	Employer's Social Security Cost
6910-105-221	Employer's Retirement Cost
6910-105-231	Employer's Hospitalization Insurance Cost
6910-105-232	Employer's Workers' Compensation Ins Cost

105	ESEA Title I - School Improvement
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6910-105-234	Employer's Dental Insurance Cost
6910-105-235	Employer's Life Insurance Cost
6920-105-179	Longevity Pay
6920-105-181	Salary - Supplementary Pay
6920-105-187	Salary - Local Salary Differential
6920-105-189	Payments for Short Term Disability
6930-105-186	Salary - Workshop Participant
6930-105-199	Salary - Workshop Instructor
6930-105-312	Workshop Expenses
6930-105-316	Workshop Expense/Excess Travel
6990-105-696	Sales and Use Tax Expense
8100-105-692	Indirect Cost
8100-105-697	Sales and Use Tax Refund

Revenue Code

3610-105-	Title I - School Improvement

106 Reading First Grant

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-106-143	Salary - Tutor - Extended Learning
5100-106-326	Contracted Repairs and Maintenance - Equip
5100-106-342	Postage
5100-106-411	Instructional Supplies
5100-106-412	Supplies & Material
5100-106-418	Computer Software and Supplies
5100-106-422	Textbooks - Other
5100-106-432	Periodicals
5100-106-433	Audiovisual Supplies and Materials
5100-106-435	On-line Materials/Subscriptions
5100-106-462	Lease/Purchase of Non-Cap Computer Equip
5100-106-541	Purchase of Capitalized Equipment
5100-106-542	Purchase of Computer Hardware
5100-106-561	Library Books - Capitalized
5910-106-211	Employer's Matching Social Security Costs
5910-106-221	Employer's Matching Retirement Costs
5930-106-146	Salary - Teacher Asst When Sub (Workshops)
5930-106-182	Substitute Pay (Workshops)
5930-106-184	Full-Time Substitute
5930-106-186	Salary - Workshop Participant
5930-106-311	Contracted Services
5930-106-312	Workshop Expenses/Allowable Travel
5930-106-316	Workshop expenses/Excess Travel
5990-106-696	Sales and Use Tax Expense
6210-106-139	Salary - Reading Coaches
6210-106-183	Compensation Bonus
6210-106-193	Mentor Pay
6210-106-311	Contracted Serv-Improvement-Instr Services
6210-106-332	Travel
6210-106-336	Travel(Greater than Irs Allowable Rate
6210-106-341	Telephone
6210-106-343	Telecommunication Network
6210-106-411	Instructional Supplies
6210-106-412	Supplies & Materials
6210-106-541	Purchase of Capitalized Equipment
6330-106-113	Salary - LEA Coordinator (3.5% Admin Limitation)
6330-106-183	Compensation Bonus Pay
6330-106-311	Contracted Svc.
6330-106-332	Travel
6330-106-336	Travel - (Greater than IRS Allowable Rate)
6330-106-341	Telephone

PROGRAM REPORT CODE	PROGRAM TITLE
106	Reading First Grant

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6330-106-343	Telecommunication Services
6330-106-412	Supplies & Materials
6330-106-461	Lease/Purchase of Non-Capitalized Equip
6330-106-462	Lease/Purchase of Non-Cap Computer Equip
6330-106-541	Purchase of Equipment
6330-106-542	Purchase of Computer Hardware
6550-106-171	Salary - Driver
6550-106-172	Salary - Substitute Driver
6550-106-180	Overtime Pay
6550-106-183	Compensation Bonus Pay
6550-106-331	Pupil Transportation - Contracted (Chartered Buses, Cabs, Auto)
6550-106-622	Vehicle Liability Insurance (Bus)
6550-106-626	Pupil Transportation Insurance
6620-106-311	Contracted Evaluation Services
6910-106-211	Employer's Social Security Cost
6910-106-221	Employer's Retirement Cost
6910-106-231	Employer's Hospitalization Insurance Cost
6910-106-232	Employer's Workers' Compensation Insurance Cost
6910-106-234	Employer's Dental Insurance Cost
6910-106-235	Employer's Life Insurance Cost
6920-106-179	Longevity Pay
6920-106-181	Salary - Supplemental Pay
6920-106-187	Salary - Local Salary Differential
6920-106-189	Payments for Short Term Disability
6930-106-186	Workshop Participant
6930-106-312	Workshop Expense/Allowable Travel
6930-106-316	Workshop Expense/Excess Travel
6990-106-696	Sales and Use Tax Expense
8100-106-692	Indirect Cost
8100-106-697	Sales and Use Tax Refund

Revenue Code

3610-106-	Reading First Grant

PROGRAM REPORT CODE	**PROGRAM TITLE**
107	Educational Technology-Formula (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-107-121	Salary - Teacher
5100-107-127	Salary - Interim Teacher - Noncertified
5100-107-128	Salary - Ret Teacher - Not Subject to the Earnings Cap
5100-107-142	Salary - Teacher Assistant
5100-107-146	Salary - Teacher Assistant Salary When Substituting
5100-107-147	Salary - Technology Assistant
5100-107-180	Overtime Pay
5100-107-182	Substitute Teacher Pay
5100-107-183	Compensation Bonus Pay
5100-107-184	Full-Time Substitute
5100-107-193	Mentor Pay
5100-107-311	Contracted Services
5100-107-326	Contracted Repairs and Maintenance - Equip
5100-107-332	Travel
5100-107-411	Instructional Supplies
5100-107-412	Supplies and Materials
5100-107-416	Repair Parts, Materials, and Related Labor
5100-107-418	Computer Software and Supplies
5100-107-432	Periodicals
5100-107-433	Audiovisual Supplies and Materials
5100-107-435	On-line Materials/Subscriptions
5100-107-461	Lease/Purchase of Non-Capitalized Equip
5100-107-462	Lease/Purchase of Non-Cap Computer Hardware
5100-107-541	Purchase of Equipment
5100-107-542	Purchase of Computer Hardware
5100-107-629	Insurance - Teachers' Laptop Computers
5200-107-121	Salary - Teacher
5200-107-127	Salary - Interim Teacher - Noncertified
5200-107-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-107-129	Salary - Visiting International Faculty
5200-107-142	Salary - Teacher Assistant
5200-107-146	Salary - Teacher Assistant Salary When Substituting
5200-107-147	Salary - Technology Assistant
5200-107-180	Overtime Pay
5200-107-182	Substitute Teacher Pay
5200-107-183	Compensation Bonus Pay
5200-107-184	Full-Time Substitute
5200-107-193	Mentor Pay
5200-107-311	Contracted Services
5200-107-326	Contracted Repairs and Maintenance-Equip
5200-107-332	Travel

107	Educational Technology-Formula (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-107-411	Instructional Supplies
5200-107-412	Supplies and Materials
5200-107-416	Repair Parts, Materials, and Related Labor
5200-107-418	Computer Software and Supplies
5200-107-432	Periodicals
5200-107-433	Audiovisual Supplies and Materials
5200-107-435	On-line Materials/Subscriptions
5200-107-461	Lease/Purchase of Non-Capitalized Equip
5200-107-462	Lease/Purchase of Non-Cap Computer Hardware
5200-107-541	Purchase of Equipment
5200-107-542	Purchase of Computer Hardware
5200-107-629	Insurance - Teachers' Laptop Computers
5400-107-139	Salary - Other Professional Assignment
5400-107-149	Salary - Other Technical Assignment
5400-107-183	Bonus Pay
5400-107-183	Compensation Bonus Pay
5400-107-199	Salary - Security Guard
5400-107-311	Contracted Services
5400-107-326	Contracted Repairs, Maintenance - Equipment
5400-107-332	Travel
5400-107-351	Advertising
5400-107-411	Instructional Services
5400-107-412	Supplies and Materials
5400-107-418	Computer Software and Supplies
5400-107-432	Periodicals
5400-107-433	Audio Visual Supplies and Materials
5400-107-435	On-line Materials/Subscriptions
5400-107-461	Lease/Purchase Non-Capitalized Equipment
5400-107-462	Lease/Purchase Non-Cap Computer Equip
5400-107-541	Purchase of Equipment
5400-107-542	Purchase of Computer Equipment
5400-107-629	Insurance - Teachers' Laptop Computers
5500-107-121	Salary - Teacher
5500-107-127	Salary - Interim Teacher - Noncertified
5500-107-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-107-142	Salary - Teacher Assistant
5500-107-146	Salary - Teacher Assistant Salary When Substituting
5500-107-147	Salary - Technology Assistant
5500-107-180	Overtime Pay
5500-107-182	Substitute Teacher Pay
5500-107-183	Compensation Bonus Pay

107	Educational Technology-Formula (Transferability In & Out)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-107-184	Full-Time Substitute
5500-107-193	Mentor Pay
5500-107-311	Contracted Services
5500-107-326	Contracted Repairs and Maintenance-Equip
5500-107-332	Travel
5500-107-411	Instructional Supplies
5500-107-412	Supplies and Materials
5500-107-416	Repair Parts, Materials, and Related Labor
5500-107-418	Computer Software and Supplies
5500-107-432	Periodicals
5500-107-433	Audiovisual Supplies and Materials
5500-107-435	On-line Materials/Subscriptions
5500-107-461	Lease/Purchase of Non-Capitalized Equip
5500-107-462	Lease/Purchase of Non-Cap Computer Hardware
5500-107-541	Purchase of Equipment
5500-107-542	Purchase of Computer Hardware
5500-107-629	Insurance - Teachers' Laptop Computers
5810-107-121	Salary - Educational Media Services
5810-107-141	Salary - Audiovisual Materials Coordinator/Technician
5810-107-180	Overtime Pay
5810-107-182	Substitute Pay
5810-107-183	Compensation Bonus Pay
5810-107-193	Mentor Pay
5810-107-311	Contracted Services
5810-107-326	Contracted Repairs and Maintenance-Equipment
5810-107-332	Travel
5810-107-411	Instructional Supplies
5810-107-412	Supplies and Materials
5810-107-416	Repair Parts, Maintenance, and Related Labor
5810-107-418	Computer Software and Supplies
5810-107-432	Periodicals
5810-107-433	Audiovisual Supplies and Materials
5810-107-435	On-line Materials/Subscriptions
5810-107-461	Lease/Purchase of Non-Capitalized Equip
5810-107-462	Lease/Purchase of Non-Cap Computer Hardware
5810-107-541	Purchase of Equipment
5810-107-542	Purchase of Computer Hardware
5810-107-629	Insurance - Teachers' Laptop Computers
5890-107-139	Salary - Staff Dev Coord/Curriculum Spec/Tech Facilitator
5910-107-211	Employer's Social Security Cost
5910-107-221	Employer's Retirement Cost

107 Educational Technology-Formula (Transferability In & Out)

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-107-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-107-231	Employer's Hospitalization Insurance Cost
5910-107-232	Employer's Workers' Compensation Ins Cost
5910-107-234	Employer's Dental Insurance Cost
5910-107-235	Employer's Life Insurance Cost
5920-107-179	Longevity Pay
5920-107-181	Salary - Supplementary Pay
5920-107-187	Salary - Local Salary Differential
5920-107-189	Payments for Short Term Disability
5930-107-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-107-182	Substitute Pay (Workshops)
5930-107-184	Full-Time Substitute
5930-107-186	Salary - Workshop Participant
5930-107-199	Salary - Workshop Instructor
5930-107-311	Contracted Services
5930-107-312	Workshop Expenses
5990-107-696	Sales and Use Tax Expense
6210-107-332	Travel
6210-107-412	Supplies and Materials
6210-107-416	Repair Parts, Materials, and Related Labor
6210-107-418	Computer Software and Supplies
6210-107-432	Periodicals
6210-107-433	Audiovisual Supplies and Materials
6210-107-461	Lease/Purchase of Non-Capitalized Equipment
6210-107-462	Lease/Purchase of Non-Cap Computer Hardware
6210-107-541	Purchase of Equipment
6210-107-542	Purchase of Computer Hardware
6220-107-113	Salary - Dir/Supervisor-Computer Ed/Tech
6220-107-151	Salary - Office Personnel
6220-107-183	Compensation Bonus Pay
6220-107-332	Travel
6220-107-412	Supplies and Materials
6220-107-416	Repair Parts, Materials, and Related Labor
6220-107-418	Computer Software and Supplies
6220-107-461	Lease/Purchase of Non-Capitalized Equipment
6220-107-462	Lease/Purchase of Non-Cap Computer Hardware
6220-107-541	Purchase of Equipment
6220-107-542	Purchase of Computer Hardware
6520-107-314	Contracted Services - Audit
6540-107-173	Salary - Custodian
6580-107-412	Supplies and Materials (Tech Infrastructure)

PROGRAM REPORT CODE	**PROGRAM TITLE**
107	Educational Technology-Formula (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6580-107-416	Repair Parts,Mat,Related Labor (Tech Infrastructure)
6580-107-522	General Contract (Technical Infrastructure)
6580-107-523	Heating Contract (Technical Infrastructure)
6580-107-524	Electrical Contract (Technical Infrastructure)
6580-107-526	Architects Fees (Technical Infrastructure)
6580-107-529	Misc Contracts (Technical Infrastructure)
6620-107-311	Contracted Services
6620-107-326	Contracted Repairs and Maintenance - Equip
6620-107-341	Telephone (For Telecommunications Serv Only)
6620-107-343	Telecommunications Services
6620-107-411	Instructional Supplies
6620-107-412	Supplies and Materials
6620-107-416	Repair Parts, Materials, and Related Labor
6620-107-418	Computer Software and Supplies
6620-107-432	Periodicals
6620-107-433	Audiovisual Supplies and Materials
6620-107-435	On-line Materials/Subscriptions
6660-107-147	Salary - Technical Asst-Customer Supp Analyst
6660-107-149	Salary - Computer Technician
6660-107-159	Salary - Data Manager
6660-107-183	Compensation Bonus Pay
6660-107-332	Travel
6660-107-412	Supplies and Materials
6660-107-416	Repair Parts, Materials, and Related Labor
6660-107-418	Computer Software and Supplies
6660-107-461	Lease/Purchase of Non-Capitalized Equipment
6660-107-462	Lease/Purchase of Non-Cap Computer Hardware
6660-107-541	Purchase of Equipment
6660-107-542	Purchase of Computer Hardware
6690-107-139	Salary - Instructional Technology Specialist
6690-107-183	Compensation Bonus Pay
6690-107-199	Salary - Security Guard (Part-Time)
6690-107-311	Contract Services - Security Guard
6690-107-326	Contracted Repairs and Maintenance - Equip
6690-107-332	Travel
6690-107-341	Telephone (Hookup & Mthly Chrges Telecom)
6690-107-343	Telecommunications Services
6690-107-412	Supplies and Materials
6690-107-416	Repair Parts, Materials, and Related Labor
6690-107-418	Computer Software and Supplies
6690-107-432	Periodicals

PROGRAM REPORT CODE	PROGRAM TITLE
107	Educational Technology-Formula (Transferability In & Out)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6690-107-433	Audiovisual Supplies and Materials
6690-107-461	Lease/Purchase of Non-Capitalized Equipment
6690-107-462	Lease/Purchase of Non-Cap Computer Equip
6690-107-522	General Contract (Technical Infrastructure)
6690-107-523	Heating Contract (Technical Infrastructure)
6690-107-524	Electrical Contract (Technical Infrastructure)
6690-107-526	Architects Fees (Technical Infrastructure)
6690-107-529	Misc Contracts (Technical Infrastructure)
6690-107-541	Purchase of Equipment
6690-107-542	Purchase of Computer Hardware
6910-107-211	Employer's Social Security Cost
6910-107-221	Employer's Retirement Cost
6910-107-231	Employer's Hospitalization Insurance Cost
6910-107-232	Employer's Workers' Compensation Ins Cost
6910-107-234	Employer's Dental Insurance Cost
6910-107-235	Employer's Life Insurance Cost
6920-107-179	Longevity Pay
6920-107-181	Salary - Supplementary Pay
6920-107-187	Salary - Local Salary Differential
6920-107-189	Payments for Short Term Disability
6930-107-186	Salary - Workshop Participant
6930-107-199	Salary - Workshop Instructor
6930-107-312	Workshop Expenses
6990-107-696	Sales and Use Tax Expense
8100-107-692	Indirect Cost
8100-107-697	Sales and Use Tax Refund
8100-107-721	NCLB Transferability - In
8100-107-722	NCLB Transferability - Out

Revenue Code

3610-107-	Educational Technology - Formula

108 Educational Tech-Competitive

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-108-121	Salary - Teacher
5100-108-127	Salary - Interim Teacher - Noncertified
5100-108-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5100-108-142	Salary - Teacher Assistant
5100-108-146	Salary - Teacher Assistant Salary When Substituting
5100-108-147	Salary - Technology Assistant
5100-108-180	Overtime Pay
5100-108-182	Substitute Teacher Pay
5100-108-183	Compensation Bonus Pay
5100-108-184	Full-Time Substitute
5100-108-193	Mentor Pay
5100-108-311	Contracted Services
5100-108-326	Contracted Repairs and Maintenance-Equipment
5100-108-332	Travel
5100-108-411	Instructional Supplies
5100-108-412	Supplies and Materials
5100-108-416	Repair Parts, Materials, and Related Labor
5100-108-418	Computer Software and Supplies
5100-108-432	Periodicals
5100-108-433	Audiovisual Supplies and Materials
5100-108-435	On-line Materials/Subscriptions
5100-108-461	Lease/Purchase of Non-Capitalized Equipment
5100-108-462	Lease/Purchase of Non-Capitalized Computer Hardware
5100-108-541	Purchase of Equipment
5100-108-542	Purchase of Computer Hardware
5100-108-629	Insurance - Teachers' Laptop Computers
5200-108-121	Salary - Teacher
5200-108-127	Salary - Interim Teacher - Noncertified
5200-108-128	Salary - Retired Teacher - Not Subject to Earnings Cap
5200-108-129	Salary - Visiting International Faculty
5200-108-142	Salary - Teacher Assistant
5200-108-146	Salary - Teacher Assistant When Substituting
5200-108-147	Salary - Technology Assistant
5200-108-180	Overtime Pay
5200-108-182	Substitute Teacher Pay
5200-108-183	Compensation Bonus Pay
5200-108-184	Full-Time Substitute
5200-108-193	Mentor Pay
5200-108-311	Contracted Services
5200-108-326	Contracted Repairs and Maintenance-Equip
5200-108-332	Travel

PROGRAM REPORT CODE	**PROGRAM TITLE**
108	Educational Tech-Competitive

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-108-411	Instructional Supplies
5200-108-412	Supplies and Materials
5200-108-416	Repair Parts, Materials, and Related Labor
5200-108-418	Computer Software and Supplies
5200-108-432	Periodicals
5200-108-433	Audiovisual Supplies and Materials
5200-108-435	On-line Materials/Subscriptions
5200-108-461	Lease/Purchase of Non-Capitalized Equip
5200-108-462	Lease/Purchase of Non-Cap Computer Hardware
5200-108-541	Purchase of Equipment
5200-108-542	Purchase of Computer Hardware
5200-108-629	Insurance - Teachers' Laptop Computers
5400-108-139	Salary - Other Professional Assignment
5400-108-149	Salary - Other Technical Assignment
5400-108-183	Compensation Bonus Pay
5400-108-199	Salary - Security Guard
5400-108-311	Contracted Services
5400-108-326	Contracted Repairs, Maintenance - Equipment
5400-108-332	Travel
5400-108-351	Advertising
5400-108-411	Instructional Services
5400-108-412	Supplies and Materials
5400-108-418	Computer Software and Supplies
5400-108-432	Periodicals
5400-108-433	Audio Visual Supplies and Materials
5400-108-435	On-line Materials/Subscriptions
5400-108-461	Non-Capitalized Equipment
5400-108-462	Non-Capitalized Computer Equipment
5400-108-541	Purchase Capitalized Equipment
5400-108-542	Purchase Capitalized Computer Hardware
5400-108-629	Insurance - Teachers' Laptop Computers
5500-108-121	Salary - Teacher
5500-108-127	Salary - Interim Teacher - Noncertified
5500-108-128	Salary - Retired Teacher - Not Subject to Earnings Cap
5500-108-142	Salary - Teacher Assistant
5500-108-146	Salary - Teacher Assistant When Substituting
5500-108-147	Salary - Technology Assistant
5500-108-180	Overtime Pay
5500-108-182	Substitute Teacher Pay
5500-108-183	Compensation Bonus Pay
5500-108-184	Full-Time Substitute

PROGRAM REPORT CODE	**PROGRAM TITLE**
108	Educational Tech-Competitive

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-108-193	Mentor Pay
5500-108-311	Contracted Services
5500-108-326	Contracted Repairs and Maintenance-Equip
5500-108-332	Travel
5500-108-411	Instructional Supplies
5500-108-412	Supplies and Materials
5500-108-416	Repair Parts, Materials, and Related Labor
5500-108-418	Computer Software and Supplies
5500-108-432	Periodicals
5500-108-433	Audiovisual Supplies and Materials
5500-108-435	On-line Materials/Subscriptions
5500-108-461	Lease/Purchase of Non-Capitalized Equip
5500-108-462	Lease/Purchase of Non-Cap Computer Hardware
5500-108-541	Purchase of Equipment
5500-108-542	Purchase of Computer Hardware
5500-108-629	Insurance - Teachers' Laptop Computers
5810-108-121	Salary - Educational Media Services
5810-108-141	Salary - AV Materials Coord/Technician
5810-108-180	Overtime Pay
5810-108-182	Substitute Pay
5810-108-183	Compensation Bonus Pay
5810-108-193	Mentor Pay
5810-108-311	Contracted Services
5810-108-326	Contracted Repairs and Maintenance-Equip
5810-108-332	Travel
5810-108-411	Instructional Supplies
5810-108-412	Supplies and Materials
5810-108-416	Repair Parts, Maintenance, and Related Labor
5810-108-418	Computer Software and Supplies
5810-108-432	Periodicals
5810-108-433	Audiovisual Supplies and Materials
5810-108-435	On-line Materials/Subscriptions
5810-108-461	Lease/Purchase of Non-Capitalized Equip
5810-108-462	Lease/Purchase of Non-Cap Computer Hardware
5810-108-541	Purchase of Equipment
5810-108-542	Purchase of Computer Hardware
5810-108-629	Insurance - Teachers' Laptop Computers
5890-108-139	Salary - Staff Dev Coord/Curriculum Spec/Tech Facilitator
5890-108-183	Compensation Bonus Pay
5910-108-211	Employer's Social Security Cost
5910-108-221	Employer's Retirement Cost

108 Educational Tech-Competitive

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5910-108-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-108-231	Employer's Hospitalization Insurance Cost
5910-108-232	Employer's Workers' Compensation Ins Cost
5910-108-234	Employer's Dental Insurance Cost
5910-108-235	Employer's Life Insurance Cost
5920-108-179	Longevity Pay
5920-108-181	Salary - Supplementary Pay
5920-108-187	Salary - Local Salary Differential
5920-108-189	Payments for Short Term Disability
5930-108-146	Salary - Teacher Asst When Subbing (Workshops)
5930-108-182	Substitute Pay (Workshops)
5930-108-184	Full-Time Substitute
5930-108-186	Salary - Workshop Participant
5930-108-199	Salary - Workshop Instructor
5930-108-311	Contracted Services
5930-108-312	Workshop Expenses
5990-108-696	Sales and Use Tax Expense
6210-108-332	Travel
6210-108-412	Supplies and Materials
6210-108-416	Repair Parts, Materials, and Related Labor
6210-108-418	Computer Software and Supplies
6210-108-432	Periodicals
6210-108-433	Audiovisual Supplies and Materials
6210-108-461	Lease/Purchase of Non-Capitalized Equip
6210-108-462	Lease/Purchase of Non-Cap Comp Hardware
6210-108-541	Purchase of Equipment
6210-108-542	Purchase of Computer Hardware
6220-108-113	Salary - Dir/Supervisor-Computer Ed/Tech
6220-108-151	Salary - Office Personnel
6220-108-183	Compensation Bonus Pay
6220-108-332	Travel
6220-108-412	Supplies and Materials
6220-108-416	Repair Parts, Materials, and Related Labor
6220-108-418	Computer Software and Supplies
6220-108-461	Lease/Purchase of Non-Capitalized Equip
6220-108-462	Lease/Purchase of Non-Capitalized Computer Hardware
6220-108-541	Purchase of Equipment
6220-108-542	Purchase of Computer Hardware
6520-108-314	Contracted Services - Audit
6550-108-331	Pupil Transportation - Contracted
6580-108-412	Supplies and Materials (Technical Infrastructure)

108 Educational Tech-Competitive

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6580-108-416	Repair Parts, Materials, and Related Labor (Technical Infrastructure)
6580-108-522	General Contract (Technical Infrastructure)
6580-108-523	Heating Contract (Technical Infrastructure)
6580-108-524	Electrical Contract (Technical Infrastructure)
6580-108-526	Architects Fees (Technical Infrastructure)
6580-108-529	Miscellaneous Contracts and Other Charges (Technical Infrastructure)
6620-108-311	Contracted Services
6620-108-326	Contracted Repairs and Maintenance - Equipment
6620-108-341	Telephone (For Telecommunications Services Only)
6620-108-343	Telecommunications Services
6620-108-411	Instructional Supplies
6620-108-412	Supplies and Materials
6620-108-416	Repair Parts, Materials, and Related Labor
6620-108-418	Computer Software and Supplies
6620-108-432	Periodicals
6620-108-433	Audiovisual Supplies and Materials
6620-108-435	On-line Materials/Subscriptions
6660-108-149	Salary - Computer Technician
6660-108-159	Salary - Data Manager
6660-108-183	Compensation Bonus Pay
6660-108-332	Travel
6660-108-412	Supplies and Materials
6660-108-416	Repair Parts, Materials, and Related Labor
6660-108-418	Computer Software and Supplies
6660-108-461	Lease/Purchase of Non-Capitalized Equip
6660-108-462	Lease/Purchase of Non-Capitalized Computer Hardware
6660-108-541	Purchase of Equipment
6660-108-542	Purchase of Computer Hardware
6690-108-139	Salary - Instructional Technology Specialist
6690-108-183	Compensation Bonus Pay
6690-108-199	Salary - Security Guard (Part-Time)
6690-108-311	Contract Services - Security Guard
6690-108-326	Contracted Repairs and Maintenance - Equipment
6690-108-332	Travel
6690-108-341	Telephone (Hookup, Monthly Chrge-Telecom)
6690-108-343	Telecommunications Services
6690-108-412	Supplies and Materials
6690-108-416	Repair Parts, Materials, and Related Labor
6690-108-418	Computer Software and Supplies
6690-108-432	Periodicals
6690-108-433	Audiovisual Supplies and Materials

108	Educational Tech-Competitive
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6690-108-461	Lease/Purchase of Non-Capitalized Equipment
6690-108-462	Lease/Purchase of Non-Capitalized Computer Equipment
6690-108-522	General Contract (Technical Infrastructure)
6690-108-523	Heating Contract (Technical Infrastructure)
6690-108-524	Electrical Contract (Technical Infrastructure)
6690-108-526	Architects Fees (Technical Infrastructure)
6690-108-529	Miscellaneous Contracts and Other Charges (Technical Infrastructure)
6690-108-541	Purchase of Equipment
6690-108-542	Purchase of Computer Hardware
6910-108-211	Employer's Social Security Cost
6910-108-221	Employer's Retirement Cost
6910-108-231	Employer's Hospitalization Insurance Cost
6910-108-232	Employer's Workers' Compensation Ins Cost
6910-108-234	Employer's Dental Insurance Cost
6910-108-235	Employer's Life Insurance Cost
6920-108-179	Longevity Pay
6920-108-181	Salary - Supplementary Pay
6920-108-187	Salary - Local Salary Differential
6920-108-189	Payments for Short Term Disability
6930-108-186	Salary - Workshop Participant
6930-108-199	Salary - Workshop Instructor
6930-108-312	Workshop Expenses
6990-108-696	Sales and Use Tax Expense
8100-108-692	Indirect Cost
8100-108-697	Sales and Use Tax Refund

Revenue Code

3610-108-	Educational Technology - Competitive

109 Rural and Low-Income School

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-109-121	Salary - Teacher
5200-109-124	Salary - Self-Contained Speech-Pathology
5200-109-125	Salary - New Teacher Orientation Pay
5200-109-127	Salary - Interim Teacher - Noncertified
5200-109-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5200-109-129	Salary - Visiting International Faculty
5200-109-142	Salary - Teacher Assistant
5200-109-143	Salary - Tutor
5200-109-146	Salary - Teacher Assistant Salary When Substituting
5200-109-180	Overtime Pay
5200-109-182	Substitute Pay
5200-109-183	Incentive/Compensation Bonus Pay
5200-109-184	Full-Time Substitute
5200-109-193	Mentor Pay
5200-109-199	Salary - Other Assignments (Extended Employment)
5200-109-311	Contracted Services
5200-109-326	Contracted Repairs and Maintenance - Equipment
5200-109-327	Rentals/Leases
5200-109-332	Travel
5200-109-336	Travel (Greater Than IRS Allowable Rate)
5200-109-341	Telephone
5200-109-343	Telecommunications Network
5200-109-371	Tuition Fees
5200-109-391	Field Trips
5200-109-411	Instructional Supplies
5200-109-412	Supplies and Materials
5200-109-418	Computer Software and Supplies
5200-109-422	Textbooks - Other
5200-109-431	Library Books (Regular and Replacement)
5200-109-432	Periodicals
5200-109-433	Audiovisual Supplies and Materials
5200-109-435	On-line Materials/Subscriptions
5200-109-461	Lease/Purchase of Non-Capitalized Equipment
5200-109-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-109-529	Miscellaneous Contracts and Other Charges (Mobile Units)
5200-109-541	Purchase of Equipment
5200-109-542	Purchase of Computer Hardware
5500-109-121	Salary - Teacher
5500-109-124	Salary - Self-Contained Speech-Pathology
5500-109-125	Salary - New Teacher Orientation Pay
5500-109-127	Salary - Interim Teacher - Noncertified

109 Rural and Low-Income School

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-109-128	Salary - Retired Teacher - Not Subject to the Earnings Cap
5500-109-142	Salary - Teacher Assistant
5500-109-143	Salary - Tutor
5500-109-146	Salary - Teacher Assistant Salary When Substituting
5500-109-180	Overtime Pay
5500-109-182	Substitute Pay
5500-109-183	Incentive/Compensation Bonus Pay
5500-109-184	Full-Time Substitute
5500-109-193	Mentor Pay
5500-109-199	Salary - Other Assignments
5500-109-311	Contracted Services
5500-109-326	Contracted Repairs and Maintenance - Equipment
5500-109-327	Rentals/Leases
5500-109-332	Travel
5500-109-336	Travel (Greater Than IRS Allowable Rate)
5500-109-341	Telephone
5500-109-343	Telecommunications Network
5500-109-371	Tuition Fees
5500-109-391	Field Trips
5500-109-411	Instructional Supplies
5500-109-412	Supplies and Materials
5500-109-418	Computer Software and Supplies
5500-109-422	Textbooks - Other
5500-109-431	Library Books (Regular and Replacement)
5500-109-432	Periodicals
5500-109-433	Audiovisual Supplies and Materials
5500-109-435	On-line Materials/Subscriptions
5500-109-461	Lease/Purchase of Non-Capitalized Equipment
5500-109-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-109-529	Miscellaneous Contracts and Other Charges (Mobile Units)
5500-109-541	Purchase of Equipment
5500-109-542	Purchase of Computer Hardware
5810-109-141	Salary - Audiovisual Materials Coordinator/Technician
5810-109-180	Overtime Pay
5810-109-183	Compensation Bonus Pay
5810-109-326	Contracted Repairs and Maintenance - Equipment
5810-109-332	Travel
5810-109-336	Travel (Greater Than IRS Allowable Rate)
5810-109-412	Supplies and Materials (AV Coordinator)
5810-109-461	Lease/Purchase of Non-Capitalized Equipment
5810-109-541	Purchase of Equipment

PROGRAM REPORT CODE	**PROGRAM TITLE**
109	Rural and Low-Income School

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5820-109-139	Salary - Attendance/Social Work Services
5820-109-149	Salary - Attendance/Social Work Services Assistant
5820-109-180	Overtime Pay
5820-109-183	Compensation Bonus Pay
5820-109-193	Mentor Pay
5820-109-326	Contracted Repairs and Maintenance - Equipment
5820-109-332	Travel
5820-109-336	Travel (Greater Than IRS Allowable Rate)
5820-109-412	Supplies and Materials
5820-109-418	Computer Software and Supplies
5820-109-461	Lease/Purchase of Non-Capitalized Equipment
5820-109-541	Purchase of Equipment
5830-109-121	Salary - Guidance Services
5830-109-183	Compensation Bonus Pay
5830-109-193	Mentor Pay
5830-109-326	Contracted Repairs and Maintenance - Equipment
5830-109-332	Travel
5830-109-336	Travel (Greater Than IRS Allowable Rate)
5830-109-412	Supplies and Materials
5830-109-461	Lease/Purchase of Non-Capitalized Equipment
5830-109-541	Purchase of Equipment
5840-109-139	Salary - Health Services
5840-109-148	Salary - Other Professional Assignments - Non-Certified
5840-109-183	Compensation Bonus Pay
5840-109-193	Mentor Pay
5840-109-311	Contracted Services
5840-109-326	Contracted Repairs and Maintenance - Equipment
5840-109-332	Travel
5840-109-336	Travel (Greater Than IRS Allowable Rate)
5840-109-412	Supplies and Materials
5840-109-461	Lease/Purchase of Non-Capitalized Equipment
5840-109-541	Purchase of Equipment
5850-109-139	Salary - Psychological Services
5850-109-183	Compensation Bonus Pay
5850-109-193	Mentor Pay
5850-109-311	Contracted Services
5850-109-332	Travel
5850-109-336	Travel (Greater Than IRS Allowable Rate)
5850-109-412	Supplies and Materials
5860-109-124	Salary - Speech - Pathology
5860-109-148	Salary - Other Professional Assignments - Non-Certified

109 Rural and Low-Income School

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5860-109-183	Compensation Bonus Pay
5860-109-193	Mentor Pay
5860-109-311	Contracted Services
5860-109-326	Contracted Repairs and Maintenance - Equipment
5860-109-332	Travel
5860-109-336	Travel (Greater Than IRS Allowable Rate)
5860-109-412	Supplies and Materials
5860-109-461	Lease/Purchase of Non-Capitalized Equipment
5860-109-541	Purchase of Equipment
5890-109-139	Salary - Other Pupil Support Services (Parent Coordinator)
5890-109-148	Salary - Parent Coordinator - Non-Certified
5890-109-180	Overtime Pay
5890-109-183	Compensation Bonus Pay
5890-109-193	Mentor Pay
5890-109-199	Salary - Parent Assistant
5890-109-311	Contracted Services
5890-109-326	Contracted Repairs and Maintenance - Equipment
5890-109-327	Rentals/Leases
5890-109-332	Travel (Parent Related)
5890-109-336	Travel (Greater Than IRS Allowable Rate) (Parent Related)
5890-109-341	Telephone
5890-109-342	Postage
5890-109-391	Field Trips
5890-109-412	Supplies and Materials (Parent Related)
5890-109-419	Other Supplies (Clothing)
5890-109-461	Lease/Purchase of Non-Capitalized Equipment
5890-109-541	Purchase of Equipment
5890-109-622	Vehicle Liability Insurance
5910-109-211	Employer's Social Security Cost
5910-109-221	Employer's Retirement Cost
5910-109-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-109-231	Employer's Hospitalization Insurance Cost
5910-109-232	Employer's Workers' Compensation Insurance Cost
5910-109-234	Employer's Dental Insurance Cost
5910-109-235	Employer's Life Insurance Cost
5920-109-179	Longevity Pay
5920-109-181	Salary - Supplementary Pay
5920-109-187	Salary - Local Salary Differential
5920-109-189	Payments for Short Term Disability
5930-109-146	Salary - Teacher Assistant Salary When Substituting (Workshops)
5930-109-182	Substitute Pay (Workshops)

PROGRAM REPORT CODE	**PROGRAM TITLE**
109	Rural and Low-Income School

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5930-109-184	Full Time Substitute
5930-109-186	Salary - Workshop Participant
5930-109-199	Salary - Workshop Instructor
5930-109-311	Contracted Services
5930-109-312	Workshop Expenses/Allowable Travel
5930-109-316	Workshop Expenses/Excess Travel
5990-109-696	Sales and Use Tax Expense
6210-109-113	Salary - Director/Supervisor/Curriculum Specialist
6210-109-151	Salary - Office Personnel
6210-109-180	Overtime Pay
6210-109-183	Compensation Bonus Pay
6210-109-311	Contracted Services
6210-109-326	Contracted Repairs and Maintenance - Equipment
6210-109-332	Travel
6210-109-336	Travel (Greater Than IRS Allowable Rate)
6210-109-412	Supplies and Materials
6210-109-461	Lease/Purchase of Non-Capitalized Equipment
6210-109-541	Purchase of Equipment
6320-109-112	Salary - Associate Superintendent - Executive Administration
6320-109-118	Salary - Assistant Superintendent - Executive Administration
6320-109-151	Salary - Office Personnel
6320-109-180	Overtime Pay
6320-109-183	Compensation Bonus Pay
6320-109-326	Contracted Repairs and Maintenance - Equipment
6320-109-327	Rentals/Leases
6320-109-332	Travel
6320-109-336	Travel (Greater Than IRS Allowable Rate)
6320-109-412	Supplies and Materials
6320-109-418	Computer Software and Supplies
6320-109-542	Purchase of Computer Hardware
6330-109-113	Salary - Director/Supervisor (Administration)
6330-109-151	Salary - Office of Personnel
6330-109-180	Overtime Pay
6330-109-183	Compensation Bonus Pay
6330-109-326	Contracted Repairs and Maintenance - Equipment
6330-109-327	Rentals/Leases
6330-109-332	Travel
6330-109-336	Travel (Greater Than IRS Allowable Rate)
6330-109-341	Telephone
6330-109-342	Postage
6330-109-343	Telecommunications Services

109 Rural and Low-Income School

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6330-109-412	Supplies and Materials
6330-109-418	Computer Software and Supplies
6330-109-432	Periodicals
6330-109-461	Lease/Purchase of Non-Capitalized Equipment
6330-109-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-109-541	Purchase of Equipment
6330-109-542	Purchase of Computer Hardware
6520-109-314	Contracted Services - Audit
6540-109-173	Salary - Custodian
6540-109-180	Overtime Pay
6540-109-412	Supplies and Materials
6550-109-171	Salary - Driver
6550-109-180	Overtime Pay
6550-109-183	Compensation Bonus Pay
6550-109-199	Salary - Bus Monitor
6550-109-331	Pupil Transportation - Contracted (Chartered Buses, Cabs, Auto)
6550-109-622	Vehicle Liability Insurance (Bus)
6550-109-626	Pupil Transportation Insurance
6560-109-451	Food Purchases
6560-109-459	Other Food Purchases (Catered Meals)
6620-109-183	Compensation Bonus Pay
6620-109-199	Salary - Other Assignments
6620-109-311	Contracted Services (Planning)
6620-109-319	Other Professional and Technical Services
6620-109-412	Supplies and Materials
6630-109-311	Contracted Information Services
6630-109-351	Advertising Fees
6630-109-361	Printing and Binding
6630-109-412	Supplies and Materials
6910-109-211	Employer's Social Security Cost
6910-109-221	Employer's Retirement Cost
6910-109-231	Employer's Hospitalization Insurance Cost
6910-109-232	Employer's Workers' Compensation Insurance Cost
6910-109-234	Employer's Dental Insurance Cost
6910-109-235	Employer's Life Insurance Cost
6920-109-179	Longevity Pay
6920-109-181	Salary - Supplementary Pay
6920-109-187	Salary - Local Salary Differential
6920-109-189	Payments for Short Term Disability
6930-109-186	Salary - Workshop Participant
6930-109-199	Salary - Workshop Instructor

PROGRAM REPORT CODE	PROGRAM TITLE
109	Rural and Low-Income School

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6930-109-312	Workshop Expenses/Allowable Travel
6930-109-316	Workshop Expenses/Excess Travel
6990-109-696	Sales and Use Tax Expense
8100-109-692	Indirect Cost
8100-109-697	Sales and Use Tax Refund

Revenue Code

3610-109-	Rural and Low-Income School

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-110-121	Salary - Teacher
5100-110-139	Salary - Other Professional Assignments
5100-110-142	Salary - Teacher Assistant
5100-110-143	Salary - Tutor
5100-110-146	Salary - Teacher Asst when Substituting
5100-110-146	Salary - Teacher Asst when Substituting
5100-110-149	Salary - Other Technical Assignment
5100-110-180	Overtime Pay
5100-110-181	Supplementary Pay
5100-110-182	Substitute Pay
5100-110-183	Compensation Bonus Pay
5100-110-184	Full-Time Substitute
5100-110-311	Contracted Services
5100-110-326	Contracted Repairs and Maintenance - Equipment
5100-110-327	Rentals/Leases
5100-110-332	Travel
5100-110-343	Telecommunication Services
5100-110-391	Field Trips
5100-110-399	Miscellaneous (Must be Described)
5100-110-411	Instructional Supplies and Materials
5100-110-412	Supplies and Materials
5100-110-418	Computer Software and Supplies
5100-110-422	Textbooks - Other
5100-110-431	Library/Reference Books
5100-110-432	Periodicals
5100-110-433	Audiovisual Supplies and Materials
5100-110-435	On-line Materials/Subscriptions
5100-110-461	Lease/Purchase of Non-Capitalized Equipment
5100-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
5100-110-541	Purchase of Equipment
5100-110-542	Purchase of Computer Hardware
5200-110-121	Salary - Teacher
5200-110-123	Salary - Lead Teacher
5200-110-129	Salary - Other Professional Educator Assignment
5200-110-139	Salary - Other Professional Assignment
5200-110-142	Salary - Teacher Assistant
5200-110-143	Salary - Tutor
5200-110-146	Salary - Teacher Asst when Substituting
5200-110-149	Salary - Other Technical Assignment
5200-110-180	Overtime Pay
5200-110-181	Supplementary Pay

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-110-182	Substitute Pay
5200-110-183	Compensation Bonus Pay
5200-110-184	Full-Time Substitute
5200-110-311	Contracted Services
5200-110-327	Rentals/Leases
5200-110-332	Travel
5200-110-391	Field Trips
5200-110-399	Miscellaneous (Must be Described)
5200-110-411	Instructional Supplies and Materials
5200-110-412	Supplies and Materials
5200-110-418	Computer Software and Supplies
5200-110-422	Textbooks - Other
5200-110-431	Library/Reference Books
5200-110-432	Periodicals
5200-110-433	Audiovisual Supplies and Materials
5200-110-435	On-line Materials/Subscriptions
5200-110-461	Lease/Purchase of Non-Capitalized Equipment
5200-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
5200-110-541	Purchase of Equipment
5200-110-542	Purchase of Computer Hardware
5300-110-121	Salary - Teacher
5300-110-139	Salary - Other Professional Assignment
5300-110-142	Salary - Teacher Assistant
5300-110-143	Salary - Tutor
5300-110-146	Salary - Teacher Asst when Substituting
5300-110-149	Salary - Other Technical Assignment
5300-110-180	Overtime Pay
5300-110-181	Supplementary Pay
5300-110-182	Substitute Pay
5300-110-183	Compensation Bonus Pay
5300-110-184	Full-Time Substitute
5300-110-311	Contracted Services
5300-110-326	Contracted Repairs and Maintenance - Equipment
5300-110-327	Rentals/Leases
5300-110-343	Telecommunication Services
5300-110-391	Field Trips
5300-110-399	Miscellaneous (Must be Described)
5300-110-411	Instructional Supplies and Materials
5300-110-412	Supplies and Materials
5300-110-418	Computer Software and Supplies
5300-110-422	Textbooks - Other

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5300-110-431	Library/Reference Books
5300-110-432	Periodicals
5300-110-433	Audiovisual Supplies and Materials
5300-110-435	On-line Materials/Subscriptions
5300-110-461	Lease/Purchase of Non-Capitalized Equipment
5300-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
5300-110-541	Purchase of Equipment
5300-110-542	Purchase of Computer Hardware
5400-110-129	Salary - Other Professional Educator Assignments
5400-110-142	Salary - Teacher Assistant
5400-110-146	Salary - Teacher Asst when Substituting
5400-110-180	Overtime Pay
5400-110-182	Substitute Pay
5400-110-183	Bonus Pay
5400-110-183	Compensation Bonus Pay
5400-110-311	Contracted Services
5400-110-327	Rentals/Leases
5400-110-411	Instructional Supplies
5400-110-412	Supplies and Materials
5400-110-435	On-line Materials/Subscriptions
5400-110-461	Lease/Purchase of Non-Capitalized Equipment
5400-110-541	Purchase of Equipment
5500-110-121	Salary - Teacher
5500-110-123	Salary - Lead Teacher
5500-110-129	Salary - Other Professional Educator Assignment
5500-110-139	Salary - Other Professional Assignment
5500-110-142	Salary - Teacher Assistant
5500-110-143	Salary - Tutor
5500-110-146	Salary - Teacher Asst when Substituting
5500-110-149	Salary - Other Technical Assignment
5500-110-180	Overtime Pay
5500-110-181	Supplementary Pay
5500-110-182	Substitute Pay
5500-110-183	Compensation Bonus Pay
5500-110-184	Full-Time Substitute
5500-110-193	Mentor Pay
5500-110-311	Contracted Services
5500-110-327	Rentals/Leases
5500-110-332	Travel
5500-110-391	Field Trips
5500-110-399	Miscellaneous (Must be Described)

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-110-411	Instructional Supplies and Materials
5500-110-412	Supplies and Materials
5500-110-418	Computer Software and Supplies
5500-110-422	Textbooks - Other
5500-110-431	Library/Reference Books
5500-110-432	Periodicals
5500-110-433	Audiovisual Supplies and Materials
5500-110-435	On-line Materials/Subscriptions
5500-110-461	Lease/Purchase of Non-Capitalized Equipment
5500-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
5500-110-541	Purchase of Equipment
5500-110-542	Purchase of Computer Hardware
5810-110-121	Salary - Educational Media Services
5840-110-139	Salary - Other Professional Assignment
5840-110-183	Compensation Bonus Pay
5840-110-311	Contracted Services
5890-110-139	Salary - Other Professional Assignment
5890-110-183	Compensation Bonus Pay
5890-110-311	Contracted Services
5890-110-412	Supplies and Materials
5910-110-211	Employer's Social Security Cost
5910-110-221	Employer's Retirement Cost
5910-110-231	Employer's Hospitalization Insurance
5910-110-232	Employer's Workers' Compensation Insurance Cost
5910-110-233	Employer's Unemployment Insurance Cost
5910-110-234	Employer's Dental Insurance Cost
5910-110-235	Employer's Life Insurance Cost
5920-110-179	Longevity Pay
5920-110-183	Bonus Pay
5930-110-146	Salary - Teacher Asst when Substituting
5930-110-182	Substitute Pay
5930-110-184	Full-Time Substitute Pay
5930-110-186	Salary - Workshop Participant
5930-110-199	Salary - Workshop Instructor
5930-110-311	Contracted Services
5930-110-312	Workshop Expenses
5930-110-391	Field Trips
6140-110-311	Contracted Services-Health
6190-110-139	Salary - Other Professional Assignment
6190-110-142	Salary - Teacher Assistant
6190-110-149	Salary - Other Technical Assignment

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6190-110-180	Overtime Pay
6190-110-182	Substitute Pay
6190-110-183	Compensation Bonus Pay
6190-110-311	Contracted Services
6190-110-412	Supplies and Materials
6190-110-461	Lease/Purchase of Non-Capitalized Equipment
6190-110-541	Purchase of Equipment
6210-110-139	Salary - Other Professional Assignment
6210-110-181	Supplemental Pay
6210-110-183	Compensation Bonus Pay
6210-110-311	Contracted Services
6210-110-412	Supplies and Materials
6330-110-113	Salary - Director
6330-110-139	Salary - Other Professional Assignments
6330-110-149	Salary - Other Technical Assignment
6330-110-151	Salary - Office Personnel
6330-110-180	Overtime Pay
6330-110-183	Compensation Bonus Pay
6330-110-183	Compensation Bonus Pay
6330-110-311	Contracted Services
6330-110-326	Contracted Repairs and Maintenance - Equipment
6330-110-327	Rentals/Leases
6330-110-332	Travel
6330-110-341	Telephone
6330-110-342	Postage
6330-110-343	Telecommunications Services
6330-110-351	Advertising Fees
6330-110-361	Printing and Binding Fees
6330-110-362	Reproduction Costs
6330-110-399	Miscellaneous (Must be Described)
6330-110-412	Supplies and Materials
6330-110-416	Repair parts, material, related labor, grease and antifreeze
6330-110-418	Computer Software and Supplies
6330-110-461	Lease/Purchase of Non-Capitalized Equipment
6330-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
6330-110-541	Purchase of Equipment
6330-110-542	Purchase of Computer Hardware
6330-110-621	Liability Insurance
6390-110-113	Salary - Site Director/Coordinator
6390-110-183	Compensation Bonus Pay
6390-110-183	Compensation Bonus Pay

110 Title IV - 21st Century Community Learning Ctr

PROGRAM REPORT CODE **PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6390-110-311	Contracted Services
6390-110-326	Contracted Repairs and Maintenance - Equipment
6390-110-327	Rentals/Leases
6390-110-332	Travel
6390-110-341	Telephone
6390-110-342	Postage
6390-110-343	Telecommunications Services
6390-110-351	Advertising Fees
6390-110-361	Printing and Binding Fees
6390-110-362	Reproduction Costs
6390-110-399	Miscellaneous (Must be Described)
6390-110-412	Supplies and Materials
6390-110-416	Repair parts, material, related labor, grease and antifreeze
6390-110-418	Computer Software and Supplies
6390-110-461	Lease/Purchase of Non-Capitalized Equipment
6390-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
6390-110-541	Purchase of Equipment
6390-110-542	Purchase of Computer Hardware
6410-110-151	Salary - Office Personnel
6410-110-180	Overtime Pay
6410-110-183	Compensation Bonus Pay
6410-110-311	Contracted Services
6410-110-332	Travel
6410-110-343	Telecommunications Services
6410-110-412	Supplies and Materials
6410-110-416	Repair parts, material, related labor, grease and antifreeze
6410-110-418	Computer Software and Supplies
6410-110-461	Lease/Purchase of Non-Capitalized Equipment
6410-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
6410-110-541	Purchase of Equipment
6410-110-542	Purchase of Computer Hardware
6420-110-199	Salary - Other Assignments
6420-110-311	Contracted Services
6420-110-461	Lease/Purchase of Non-Capitalized Equipment
6540-110-173	Salary - Custodian
6540-110-311	Contracted Services
6540-110-324	Cleaning Services
6540-110-328	Energy Cost
6540-110-412	Supplies and Materials
6550-110-165	Salary - Transportation Personnel
6550-110-171	Salary - Driver

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-110-172	Salary - Substitute Driver
6550-110-180	Overtime Pay
6550-110-183	Compensation Bonus Pay
6550-110-199	Salary - Other Assignments
6550-110-311	Contract Services
6550-110-326	Contracted Repairs and Maintenance - Equipment
6550-110-327	Rental/Lease of Vehicle
6550-110-331	Contracted Pupil Transportation
6550-110-339	Other Transportation Services
6550-110-412	Supplies and Materials (Garage)
6550-110-461	Lease/Purchase of Non-Capitalized Equipment
6550-110-541	Purchase of Equipment
6550-110-542	Purchase of Computer Hardware
6560-110-174	Salary - Cafeteria Worker
6560-110-180	Overtime Pay
6560-110-183	Compensation Bonus Pay
6560-110-311	Contracted Services
6560-110-451	Food Purchases
6560-110-459	Other Food Purchases
6580-110-311	Contracted Services
6580-110-412	Supplies and Materials
6620-110-139	Salary - Other Professional Assignment
6620-110-183	Compensation Bonus Pay
6620-110-199	Salary - Other Assignments
6620-110-311	Contracted Services
6620-110-412	Supplies and Materials
6620-110-418	Computer Software and Supplies
6620-110-461	Lease/Purchase of Non-Capitalized Equipment
6620-110-462	Lease/Purchase of Non-Capitalized Computer Equipment
6620-110-541	Purchase of Equipment
6620-110-542	Purchase of Computer Hardware
6630-110-342	Postage
6630-110-351	Advertising Fees
6630-110-361	Printing and Binding Fees
6670-110-139	Salary - Other Professional Assignment
6670-110-151	Salary - Office Personnel
6670-110-180	Overtime Pay
6670-110-183	Compensation Bonus Pay
6670-110-311	Contracted Services
6690-110-399	Miscellaneous-Central Support Services
6910-110-211	Employer's Social Security Cost

110	Title IV - 21st Century Community Learning Ctr
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6910-110-221	Employer's Retirement Cost
6910-110-231	Employer's Hospitalization Insurance Cost
6910-110-232	Employer's Workers Compensation Insurance Cost
6910-110-233	Employer's Unemployment Insurance Cost
6910-110-234	Employer's Dental Insurance Cost
6910-110-235	Employer's Life Insurance Cost
6920-110-179	Longevity Pay
6920-110-183	Salary - Bonus Pay
6930-110-199	Salary - Workshop Instructor
6930-110-312	Workshop Expenses
7100-110-139	Salary - Other Professional Assignment
7100-110-149	Salary - Other Technical Assignment
7100-110-183	Compensation Bonus Pay
7100-110-399	Other Purchased Community Services
7910-110-211	Employer's Social Security Cost
7910-110-221	Employer's Retirement Cost
7910-110-231	Employer's Hospitalization Insurance Cost
7910-110-232	Employer's Workers Compensation Insurance Cost
7910-110-233	Employer's Unemployment Insurance Cost
7910-110-234	Employer's Dental Insurance Cost
7910-110-235	Employer's Life Insurance Cost
7920-110-179	Longevity Pay
7930-110-312	Workshop Expense
8100-110-692	Indirect Cost
8100-110-697	Sales and Use Tax Refund

Revenue Code

3610-110-	21st Century Comm Learning Ctr

PROGRAM REPORT CODE	**PROGRAM TITLE**
111	Title III - Language Acquisition - Significant Increase

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5200-111-121	Salary - Teacher
5200-111-125	Salary - New Teacher Orientation Pay
5200-111-128	Salary - Ret. Teacher-Not Subj to Earnings Cap
5200-111-129	Salary - VIF Teacher
5200-111-142	Salary - Teacher Assistant
5200-111-143	Salary - Tutor
5200-111-146	Salary - Tchr Asst When Substituting
5200-111-182	Substitute Pay
5200-111-183	Incentive/Compensation Bonus Pay
5200-111-184	Substitute Pay - Full Time Sub
5200-111-193	Mentor Pay
5200-111-311	Contracted Services
5200-111-332	Travel
5200-111-336	Travel-Greater than IRS Allowable Rate
5200-111-411	Instructional Supplies
5200-111-418	Computer Software & Supplies
5200-111-422	Other Textbooks
5200-111-433	Audiovisual Supplies & Materials
5200-111-435	On-line Materials/Subscriptions
5200-111-461	Lease/Purchase Non-Capitalized Equip
5200-111-462	Lease/Purchase Non-Cap Computer Equip
5200-111-541	Purchase of Equipment
5200-111-542	Purchase of Computer Hardware
5300-111-339	Other Transportation - Parents
5500-111-121	Salary - Teacher/Remediation
5500-111-125	Salary - New Teacher Orientation Pay
5500-111-128	Salary - Ret. Teacher-Not Subj to Earnings Cap
5500-111-129	Salary - VIF Teacher
5500-111-142	Salary - Teacher Assistant
5500-111-143	Salary - Tutor
5500-111-146	Salary - Tchr Asst When Substituting
5500-111-182	Substitute Pay
5500-111-183	Compensation Bonus Pay
5500-111-184	Substitute Pay - Full Time Sub
5500-111-193	Mentor Pay
5500-111-311	Contracted Services
5500-111-332	Travel
5500-111-336	Travel-Greater than IRS Allowable Rate
5500-111-411	Instructional Supplies
5500-111-418	Computer Software & Supplies
5500-111-422	Other Textbooks

111	Title III - Language Acquisition - Significant Increase
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5500-111-433	Audiovisual Supplies & Materials
5500-111-435	On-line Materials/Subscriptions
5500-111-461	Lease/Purchase Non-Capitalized Equip
5500-111-462	Lease/Purchase Non-Cap Computer Equip
5500-111-541	Purchase of Equipment
5500-111-542	Purchase of Computer Hardware
5820-111-139	Salary - Social Worker
5820-111-183	Compensation Bonus Pay
5830-111-121	Salary - Guidance Services
5830-111-183	Compensation Bonus Pay
5890-111-139	Salary - Othr Pupil Supp - Translator/Interpreter
5890-111-183	Compensation Bonus Pay
5910-111-211	Employer's Social Security Cost
5910-111-221	Employer's Retirement Cost
5910-111-228	Matching Retirement Costs-Ret Tchr-Exempt from Earnings Cap
5910-111-231	Employer's Hospitalization Insurance Cost
5910-111-232	Employer's Workers' Compensation Insurance Cost
5920-111-181	Supplemental Pay
5930-111-182	Substitute Pay
5930-111-184	Substitute Pay - Full Time Sub
5930-111-186	Salary - Workshop Participant
5930-111-199	Salary - Workshop Instructor
5930-111-311	Contracted Services
5930-111-312	Workshop Expenses/Allowable Travel
5990-111-696	Sales and Use Tax Expense
6210-111-113	Salary - Program Coordinator
6210-111-139	Salary - Assistant Program Coordinator
6210-111-151	Salary - Office Personnel
6210-111-183	Compensation Bonus Pay
6210-111-412	Supplies and Materials
6550-111-331	Contracted Pupil Transportation
6910-111-211	Employer's Social Security Cost
6910-111-221	Employer's Retirement Cost
6910-111-231	Employer's Hospitalization Insurance Cost
6910-111-232	Employer's Workers' Compensation Insurance Cost
6910-111-234	Employers' Dental Insurance Cost
6910-111-235	Employers' Life Insurance Cost
6990-111-696	Sales and Use Tax Expense
8100-111-692	Indirect Cost
8100-111-697	Sales and Use Tax Refund

PROGRAM REPORT CODE	**PROGRAM TITLE**
111	Title III - Language Acquisition - Significant Increase

ACCOUNT CODE	**OBJECT CODE DESCRIPTION**
Revenue Code	
3610-111-	Language Acquisition - Significant Increase

PROGRAM REPORT CODE	**PROGRAM TITLE**
112	Title II-B Math Science Partnerships

ACCOUNT CODE	OBJECT CODE DESCRIPTION
5100-112-146	Salary - Teacher Assistant When Substituting
5100-112-181	Supplemental Pay
5100-112-182	Substitute Pay
5100-112-311	Contracted Services
5100-112-332	Travel
5100-112-371	Tuition Fees
5100-112-541	Purchase of Equipment
5200-112-146	Salary - Teacher Assistant When Substituting
5200-112-181	Supplemental Pay
5200-112-182	Substitute Pay
5200-112-311	Contracted Services
5200-112-332	Travel
5200-112-371	Tuition Fees
5200-112-541	Purchase of Equipment
5910-112-211	Employer's Social Security Cost
5910-112-221	Employer's Retirement Cost
5910-112-231	Employer's Hospitalization Insurance Cost
5910-112-232	Employer's Workers' Compensation Insurance Cost
5910-112-234	Employer's Dental Insurance Cost
5910-112-235	Employer's Life Insurance Cost
5920-112-179	Longevity Pay
5920-112-181	Salary - Supplementary Pay
5930-112-146	Salary - Teacher Assistant When Substituting
5930-112-182	Substitute Pay (Workshops)
5930-112-186	Salary - Workshop Participant
5930-112-199	Salary - Workshop Instructor
5930-112-311	Contracted Services
5930-112-312	Workshop Expenses/Allowable Travel
5990-112-696	Sales and Use Tax Expense
6210-112-113	Salary - Director/Supervisor
6210-112-139	Salary - Staff Development Coordinator
6210-112-151	Salary - Office Personnel
6210-112-181	Supplemental Pay
6210-112-199	Salary - Other Assignments
6210-112-311	Contracted Services
6210-112-319	Other Professional and Technical Services
6210-112-332	Travel
6210-112-412	Supplies and Materials (Recruiting)
6210-112-541	Purchase of Equipment
6330-112-611	Subscription Fees
6620-112-199	Salary - Other Assignments

112	Title II-B Math Science Partnerships
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6620-112-311	Contracted Services
6620-112-332	Travel
6910-112-211	Employer's Social Security Cost
6910-112-221	Employer's Retirement Cost
6910-112-231	Employer's Hospitalization Insurance Cost
6910-112-232	Employer's Workers' Compensation Insurance Cost
6910-112-234	Employer's Dental Insurance Cost
6910-112-235	Employer's Life Insurance Cost
6920-112-179	Longevity Pay
6920-112-181	Salary - Supplementary Pay
6920-112-187	Salary - Local Salary Differential
6920-112-189	Payments for Short Term Disability
6930-112-186	Workshop Participant
6930-112-312	Workshop Expense/Allowable Travel
6930-112-316	Workshop Expense/Excess Travel
6990-112-696	Sales and Use Tax Expense
8100-112-692	Indirect Cost
8100-112-697	Sales and Use Tax Refund

Revenue Code

3610-112-	Title II-B Math Science Partnership
5100-112-542	Purchase of Computer Equipment
5200-112-542	Purchase of Computer Equipment
6210-112-542	Purchase of Computer Equipment

PROGRAM REPORT CODE	PROGRAM TITLE
035	Child Nutrition

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6560-035-113	Salary - Director
6560-035-151	Salary - Office Personnel
6560-035-171	Salary - Driver
6560-035-174	Salary - Food Service Employee
6560-035-176	Salary - Manager
6560-035-177	Salary - Work Study Student
6560-035-178	Salary - Cashier
6560-035-180	Overtime Pay
6560-035-311	Contracted Services
6560-035-321	Public Utilities - Electric Services
6560-035-322	Public Utilities - Natural Gas
6560-035-323	Public Utilities - Other Than Electricity and Natural Gas
6560-035-326	Contracted Repairs and Maintenance - Equipment
6560-035-327	Rentals
6560-035-332	Travel
6560-035-341	Telephone
6560-035-342	Postage
6560-035-351	Advertising Fees
6560-035-361	Printing and Binding
6560-035-399	Other Purchased Services
6560-035-412	Supplies and Materials
6560-035-414	Oil
6560-035-415	Tires and Tubes
6560-035-416	Repair Parts, Materials and Related Labor, Grease, and Anti-freeze
6560-035-419	Food Processing Supplies
6560-035-451	Food Purchase
6560-035-452	USDA Commodity Foods
6560-035-461	Purchase of Non-Capitalized Equipment
6560-035-462	Purchase of Non-Capitalized Equipment
6560-035-622	Vehicle Liability Insurance
6560-035-623	Property Insurance
6560-035-693	Depreciation
6560-035-694	Inventory Loss
6560-035-695	Meal Sales Discount
6560-035-699	Miscellaneous (Describe)
6910-035-211	Employer's Social Security Cost
6910-035-221	Employer's Retirement Cost
6910-035-231	Employer's Hospitalization Insurance Cost
6910-035-232	Employer's Workers' Compensation Insurance Cost
6910-035-239	Other Insurance Cost
6920-035-179	Longevity Pay

PROGRAM REPORT CODE	PROGRAM TITLE
035	Child Nutrition

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6920-035-181	Supplementary Pay
6920-035-183	Bonus Pay
6920-035-185	Bonus Leave Pay
6920-035-188	Annual Leave
6920-035-189	Payments of Short Term Disability
6930-035-312	Workshop Expenses
8100-035-692	Indirect Cost
9200-035-541	Purchase of Equipment

Revenue Code

3811-035-	USDA Grants - Regular

PROGRAM REPORT CODE	**PROGRAM TITLE**
120	LEA Financed Purchase of School Buses (Local Use)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
6550-120-551	Purchase of Vehicles - Buses

PROGRAM REPORT CODE	**PROGRAM TITLE**
130	State Textbook Account Transactions (Local Use-Open Chart)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-130-	This is an Open Chart with Restrictions

305	Medicaid Administrative Outreach Prog (Local Use-Open Chart)
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-305-	THIS IS AN OPEN CHART

PROGRAM REPORT CODE	**PROGRAM TITLE**
306	Medicaid Direct Serv Reimbursement (Local Use-Open Chart)

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-306-	THIS IS AN OPEN CHART

706	Transportation Costs Not Eligible for State Reimbursement
PROGRAM REPORT CODE	**PROGRAM TITLE**

ACCOUNT CODE	OBJECT CODE DESCRIPTION
-706-	This is an Open Chart with Restrictions

FY 2005 Chart of Accounts
Summary of Updates

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			Local Chart		
			PRC 035	**Child Nutrition**	
Delete	04/01/05	Local	6560-035-529	Miscellaneous Contracts-Renovations	Per Request
Add	02/01/05	Local	**PRC 331**	**Emergent Literacy Grant**	Per Request
Add	02/01/05	Local	**PRC 335**	**Fruit and Vegetable Program**	Per Request
			State Chart		
			PRC 024	**Disadvantaged Student Supplemental Funding**	
Change	**06/01/05**	State	**5930**-024-372	Employee Education Reimbursement	Per Request
			PRC 013	**Voc. Education-State Months of Employment**	
Delete	06/01/05	State	5100-013-311	Contracted Services	Per Program Staff
Delete	06/01/05	State	5100-013-371	Tuition/Fees	Per Program Staff
Delete	06/01/05	State	5200-013-311	Contracted Services	Per Program Staff
Delete	06/01/05	State	5200-013-371	Tuition/Fees	Per Program Staff
			PRC 024	**Disadvantaged Student Supplemental Funding**	
Add	06/01/05	State	5860-024-183	Bonus Pay	Per Request
Add	06/01/05	State	6210-024-183	Bonus Pay	Per Request
			PRC 020	**Foreign Exchange-Program Enhancement**	
Add	05/01/05	State	5500-020-143	Remediation Tutor	Per Request
			PRC 022	**Mentors(Full-Time)**	
Add	05/01/05	State	5930-022-199	Salary-Workshop Instructor	Per Program Staff
Add	05/01/05	State	5930-022-312	Workshop Expenses	Per Program Staff
Add	05/01/05	State	6210-022-199	Salary-Other Assignments	Per Program Staff
			PRC 036	**Charter Schools**	
Add	05/01/05	State	5920-036-372	Employee Education Reimbursement	Per Request
			PRC 068	**Alternative Programs and Schools**	
Add	04/01/05	State	6410-068-332	Travel	Per Request
			PRC 012	**Driver Training**	
Add	04/01/05	State	5100-012-182	Substitue Pay-Classroom Instruc. ONLY	Per Program Staff
			PRC 054	**Limited English Proficiency (LEP)**	
Add	03/01/05	State	5930-054-146	Salary - Teacher Asst when Substituting	Per Program Staff

FY 2005 Chart of Accounts
Summary of Updates

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			PRC 024	**Disadvantaged Student Supplemental Funding**	
Add	02/01/05	State	5100-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5200-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5500-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5810-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5820-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5830-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5840-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	5850-024-332	Travel Mentors	Per Program Staff
Add	02/01/05	State	6410-024-332	Travel Mentors - School Based Adm.	Per Program Staff
Add	02/01/05	State	6670-024-332	Travel Tech Support Technician	Per Program Staff
Add	02/01/05	State	5990-024-361	Printing & Binding	Per Program Staff
Add	02/01/05	State	6990-024-361	Printing & Binding	Per Program Staff
Add	02/01/05	State	5100-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5200-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5500-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5810-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5820-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5830-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5840-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	5850-024-412	Supplies & Material Mentors	Per Program Staff
Add	02/01/05	State	6410-024-412	Supplies & Material Mentors - School Based Adm.	Per Program Staff
			PRC 056	**Transportation**	
Add	02/01/05	State	6550-056-311	Contracted Services-Uniform Rental	Per Request
Add	02/01/05	State	6550-056-342	Postage - Garage	Per Request
			PRC 015	**School Technology Fund**	
Add	01/01/05	State	8100-015-717	Transfers to Charter Schools	Per Program Staff
			PRC 020	**Foreign Exchange - Program Enhancement**	
Add	01/01/05	State	5100-020-142	Salary - Teacher Assistant	Per Request
Add	01/01/05	State	5200-020-142	Salary - Teacher Assistant	Per Request
Add	01/01/05	State	5500-020-142	Salary - Teacher Assistant	Per Request
			PRC 024	**Disadvantaged Student Supplemental Funding**	
Add	01/01/05	State	5100-024-371	Tuition	Per Request
			PRC 036	**Charter Schools**	
Add	01/01/05	State	5200-036-398	Special Payments to Eckerd Camps	Per Program Staff
			PRC 024	**Disadvantaged Student Supplemental Funding**	
Add	12/01/04	State	6210-024-151	Salary - ILT License Clerk	Per Request
Add	12/01/04	State	6410-024-193	Mentor Pay - School Based Adm	Per Request
Add	12/01/04	State	5100-024-613	Teach for America Fee	Per Request
			PRC 055	**Learn & Earn**	
Add	12/01/04	State	5100-055-182	Substitute Pay	Per Request
Add	12/01/04	State	5830-055-182	Substitute Pay	Per Request
Add	12/01/04	State	5930-055-182	Substitute Pay	Per Request
Add	12/01/04	State	5930-055-186	Salary - Workshop Participant	Per Request
			PRC 055	**Learn & Earn**	
Add	11/01/04	State	5890-055-139	Salary - Other Pupil Support	Per Request

FY 2005 Chart of Accounts
Summary of Updates

ADD / CHANGE / DELETE	EFFECTIVE DATE	FUND	ACCOUNT CODE	OBJECT CODE DESCRIPTION	COMMENTS
			Federal Chart		
			PRC 106	**Reading First Grant**	
Add	**06/01/05**	**Federal**	**5100-106-461**	**Lease/Purchase Non-Capitalized Equipment**	**Per Program Staff**
			PRC 050	**Title I - Basic Program**	
Add	05/01/05	Federal	5200-050-126	Salary-Extended Contract Days	Per Program Staff
Add	03/01/05	Federal	5920-050-372	Employee Education Reimbursement	Per Program Staff
			PRC 106	**Reading First Grant**	
Add	02/01/05	Federal	5100-106-431	Library Books - Noncapitalized	Per Program Staff
			PRC 108	**Educational Technology - Competitive**	
Add	01/01/05	Federal	5500-108-143	Salary - Tutors	Per Program Staff
			PRC 111	**Language Acquisition-Special Increase**	
Add	01/01/05	Federal	5930-111-146	Salary - Tchr Assist when Substituting	Per Program Staff
			PRC 048	**Safe & Drug Free Schools**	
Add	11/01/04	Federal	6420-048-199	Salary - Uniformed Sch Resource Officers	Per Program Staff
Add	11/01/04	Federal	6420-048-311	Contract Uniformed Sch Resource Officers	Per Program Staff
Add	11/01/04	Federal	6910-048-229	Other Matching Retirement - Uniformed Sch Resource Officers	Per Program Staff
			PRC 103	**Improving Teacher Quality**	
Change	11/01/04	Federal	6210-103-139	Salary - Staff Dev Coord/Lead Teacher	Per Program Staff
			PRC 104	**Language Acquisition Grant**	
Add	11/01/04	Federal	5200-104-391	Field Trips	Per Program Staff
Add	11/01/04	Federal	5500-104-391	Field Trips	Per Program Staff
			PRC 105	**School Improvement**	
Change	11/01/04	Federal	6210-105-139	Lead Teacher	Per Program Staff
			PRC 109	**Rural & Low-Income Schools**	
Add	11/01/04	Federal	6210-109-139	Salary - Curriculum Specialist	Per Program Staff
			PRC 111	**Language Acquisition-Special Increase**	
Add	11/01/04	Federal	5890-111-148	Salary - Translator/Interpreter - Non-Certified	Per Program Staff
Add	11/01/04	Federal	5200-111-391	Field Trips	Per Program Staff
Add	11/01/04	Federal	5500-111-391	Field Trips	Per Program Staff
			PRC 112	**Math & Science Partnerships**	
Change	11/01/04	Federal	6210-112-139	Salary - Staff Dev Coord/Lead Teacher	

In compliance with federal law, including the provisions of Title IX of the Education Amendments of 1972, N C Public Schools administers all state-operated educational programs, employment activities and admissions without discrimination because of race, religion, national or ethnic origin, color, age, military service, disability, or gender, except where exemption is appropriate and allowed by law.

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