



Brad Bryant, State Superintendent of Schools

FY11 21st CCLC APPROVED CHART OF ACCOUNTS

1000 INSTRUCTION

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving 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 classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Object Codes to Be Used With Function Code 1000

- 110 Teacher salaries (certified teachers)
- 140 Para Professionals & Aides (non-certified teachers) salaries
- 200 Employee Benefits (FICA, Medicare, TRS, Etc.)
- 300 Contracted Special Instructors (Jazzercise, Dance, Karate, etc.)
- 610 Supplies (paper, projects, etc.)
- 611 Supplies – Technology (computer supplies)
- 612 Computer Software
- 615 Expendable Equipment (items costing less than \$5000)
- 616 Expendable Computer Equipment (items costing less than \$5000)
- 641 Textbooks
- 642 Books and Periodicals

2100 PUPIL SERVICES

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

Object Codes to Be Used with 2100

145	Interpreter (hearing impaired and language)
163	Nurse
174	School Psychologist
177	Family Services/Parent Coordinator
191	Site Coordinators
200	Employee Benefits
300	Contracted Services (Counselors, Family Coordinator, etc.)
520	Student Liability Insurance
530	Telephone
580	Travel
610	Supplies
641	Textbooks
642	Books and Periodicals
810	Field Trip Admission Fees

2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

Object Codes to Be Used with 2210

113	Substitutes
114	Substitutes
200	Benefits
300	Contracted Services (Group putting on training)
580	Travel to and from training
610	Supplies
810	Registration Fees for Workshops

2220 EDUCATIONAL MEDIA SERVICES

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

Object Codes to Be Used with 2220

- 165 Media Specialist
- 200 Benefits
- 610 Supplies

2300 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

Object Codes to Be Used with 2300

- 142 Clerical Staff (e.g. data person)
- 190 Program Director
- 200 Benefits
- 300 Contracting Services, External Auditors
- 332 Fingerprinting, background checks
- 520 Surety Bonds (Non-LEAs)
- 530 Telephone
- 580 Travel (during the course of day to day activities)
- 610 Supplies (paper, etc.)
- 611 Supplies - Technology related
- 612 Computer Software
- 615 Expendable Equipment (e.g. desk)
- 616 Expendable Computer Equipment
- 642 Books (e.g. Reference books on afterschool programs)
- 810 Registration Fees
- 880 Federal Indirect Cost Charges

2500 SUPPORT SERVICES - BUSINESS

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

Object Codes to Be Used with 2500

- 142 Clerical Staff
- 148 Accountant
- 200 Benefits
- 300 Contractors (e.g. CPA firms for Non-LEAs)

2600 MAINTENANCE AND OPERATION OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

Object Codes to Be Used with 2600

- 186 Custodial Personnel
- 200 Benefits
- 300 Contractors
- 410 Water/Sewer/Grounds Keeping
- 430 Repair and Maintenance
- 441 Rent
- 444 Copier Lease
- 520 Insurance (Property)
- 620 Utilities (allocated)

2700 STUDENT TRANSPORTATION SERVICE

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

Object Codes to Be Used with 2700:

- 180 Bus Drivers
- 191 Transportation Administrator
- 200 Benefits
- 430 Repair and Maintenance (Allocated)
- 519 Non-school forms of transportation
- 520 Insurance
- 620 Fuel

2900 OTHER SUPPORT SERVICES

All other support services not properly classified elsewhere in the 2000 series.

Object Codes to Be Used with 2900

- 300 Program Evaluator
- 810 Dues and Fees (membership fees in professional service organizations that pertain to the 21st CCLC program)