



Alexandria City Public Schools

Chart of Accounts

Revised July 2021



**Financial Services Department
Budget Office
703-619-8040**

Mission:

ACPS ensures success by inspiring students and addressing barriers to learning

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Chart of Accounts



Alexandria City Public Schools
Alexandria, Va

Financial Services Department

1340 Braddock Place
Alexandria, Virginia 22314
703-619-8040

Dominic Turner

Chief Financial Officer
703-619-8141
dominic.turner@acps.k12.va.us

Michael Covington

Director II, Accounting
703-619-8145
michael.covington@acps.k12.va.us

Robert Easley

Director, Budget and Financial Systems
robert.easley@acps.k12.va.us

Budget Office

Aleksandra Biskoup

Assistant Director, Budget and Fiscal
Compliance
703-619-8149
aleksandra.biskoup@acps.k12.va.us

Shelly S. Tsuda

Budget Management Analyst
703-619-8144
shelly.sikhammountry@acps.k12.va.us

Denise Moya

Business Data Analyst
703-619-8147
deborah.moya@acps.k12.va.us

Lauren Walker

Capital Program Analyst
703-619-8137
lauren.walker@acps.k12.va.us

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Introduction

The ACPS chart of accounts follows the Commonwealth of Virginia's recommended chart of accounts, with additional items added to meet ACPS's own reporting needs. The definitions shown in this document are derived from the state's definitions. For details on state structure and definitions, please visit the Virginia Department of Education (VDOE) website for their complete account code structure document.

ACPS employs a seven segment account code structure (Account) for Operating and School Nutrition Funds and an eight segment account code structure for Grant and Special Projects Fund. These segments are arranged by fund, school/department (section), object, program, function, site, and cost center (plus project for Grant and Special Projects Fund). The following provide an explanation of the structure of the ACPS chart of accounts. A detailed explanation of the structure is also shown on the following table.

Fund: Identifies the source of funds for the activity; Operating, Grant and Special Projections, and School Nutrition.

School/Department (Section): Identifies the major and subsidiary organizational unit.

Object: Identifies the actual type of good or service purchased. The object code is the most detailed level of expenditure category.

Program: Identifies one of nine major areas or one of its detailed sub-programs.

Function: Identifies what type of activity is supported by the transaction.

Site: Identifies the physical location of the activity.

Cost Center: Identifies the item as elementary, secondary, instructional support, operational support, or administrative/division-wide activity.

Each component of the chart of accounts (fund, department, object, program, function, site, and cost center codes) show how the detailed codes roll-up into higher levels of summary. When using the account codes, you should always enter the code at the lowest level of detail. For example, the Object code has multiple levels of information. The highest level is Character, which includes 560000 - Materials and Supplies; one of the eight characters. The next level, within Materials and Supplies, consist of several Object Groups, which summarizes a series of lower level codes, such as 561000 - Other Supplies. Within this group, there are detailed Object codes such as 561010 - Office Supplies, 561020 - Paper Supplies, 561030 - Promotional Items, 561850 - P-card Expenditures, and 561990 - Other Operating Supplies. These last items are the lowest level of detail.

For reporting purposes, such as the Fund Statements and Monthly Financial Reports, the Budget Office uses the highest level, Character, when presenting expenditures and Major Object when presenting revenue. Revenue codes are shown in the Appendix section of this document and are for Budget and Accounting Office use only.

Please use this as a reference guide to determine where to charge items as you place orders and expend funds, move funds through budget transfers, and plan your future years' expenditure of funds. School and departments can request new account codes be created by contacting their budget liaison.

If you have any questions about codes, please contact the Budget Office at 703-619-8040.

Explanation of Account Code Structuring

Explanation of Account Code Structure
Sample Account Code

Account Code Segments	Account Code: 1100-5100-560310-1272-1320-01-2	General Explanation	Specific Code	Roll-Up
Fund		Fund: Describes the source of fund in which the items are budgeted. There are three basic funds: Operating, Grants and Special Projects, and School Nutrition. Grant and Special Projects identifies the segment by the specific grant that funds the expenditure (listed as Local, State, and Federal Projects).	1100: Operating Fund	None
School/Department (Section)		School/Department (Section): Identifies the major and subsidiary organizational units in ACPS. This includes the individual schools, the School Board, the Office of the Superintendent, and the other organizational units within Central Office.	5100: Curriculum Design and Instructional Services	Level 2: Curriculum and Instruction Level 1: Instructional Support
Object		Object: Identifies the actual type of good or service purchased. Object codes are based on the classification structure in the Commonwealth of Virginia's chart of accounts.	560310: Library and General Reference Books and Supplies	Level 2: Educational And Recreational Supplies Level 1: Materials and Supplies
Program		Program: Identifies one of the nine major program areas, as defined by the Code of Virginia, and the subsidiary program areas.	1272: Media Services	Level 2: Enrichment and Electives Level 1: Regular Programs
Function		Function: Identifies what type of activity is occurring with the transaction, such as classroom instruction, health services, food and nutrition services, etc. Function codes are used to complete the Annual School Report submitted to the Commonwealth of Virginia.	1320: Library and Media Services	Level 2: Instructional Support-Staff Level 1: Instruction
Site		Site: Each site in ACPS has a unique code identifying the physical location of the activity.	01: Charles Barrett	Level 11: Elementary Schools/K-8 Schools
Cost Center		Cost Center: Identifies the item as an elementary, secondary, instructional support, operational support or administrative/division-wide activity.	2: Elementary	None

Note: The account code structure for Grant and Special Projects includes an eighth segment, project, not shown on the above table.

Fund Codes

Note: Always use the “lowest level” of codes available.

Segment Grouping Chart	4	Capital Improvement	6
Pooled Cash	5	Federal Projects	7
Non-Categorical	5	Enterprise Fund	8
Local Projects	5	Fiduciary Funds	8
State Projects	6	Fixed Assets	8
Clearing Account	6		

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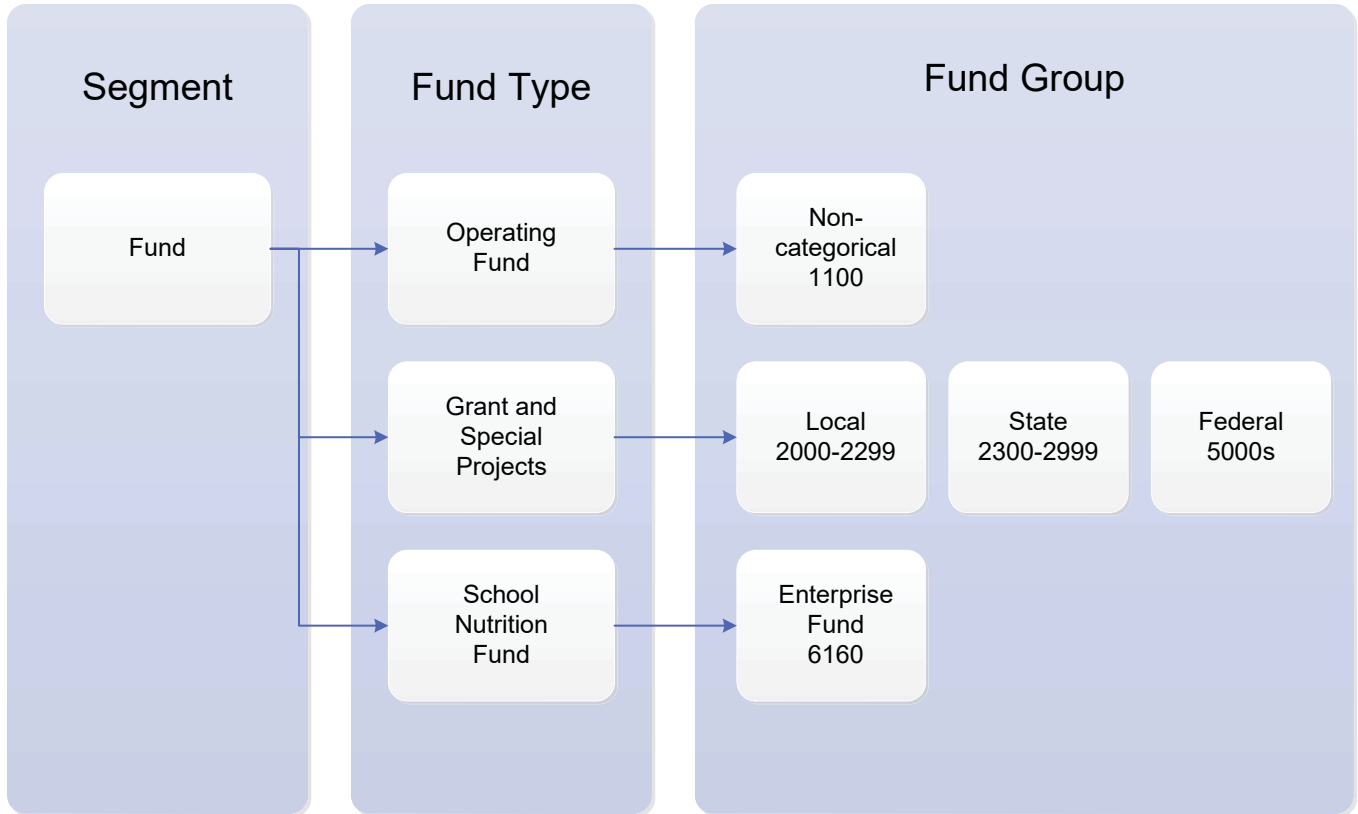
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FundSchool or DeptObjectProgramFunctionSiteCost Center

Fund Codes

Note: Always use the “lowest level” of codes available.

Segment Group: Fund



Fund Codes

Note: Always use the "lowest level" of codes available.

Fund Group	Fund Code	Fund Title and Definition
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0000 Pooled Cash

0001 Pooled Cash

1000 Non Categorical

Expenditures that do not require specialized reporting.

1100 Operating Fund

2000 Local Projects

Expenditures that require specialized reporting and are funded from local sources. These local projects include a project funded by the local service club to provide intramural activities for students in the community.

2020 SPED-Regional Tuition
 2030 Interscholastic Funds
 2032 Green School Challenge
 2033 Instrumental Music
 2035 ECMC Foundation
 2040 Exxon Mobile
 2042 Science Fairs
 2045 Titans Robotics STEM Club
 2047 At-Risk Children's Fund
 2048 FIRST LEGO League
 2049 Target US Soccer Fondation
 2052 Remember Our Kids Fund
 2053 Your Place in History
 2056 Breakfast in the Classroom
 2057 Amazon Virtual PLUS+
 2060 NVCC Subgrant
 2070 Frank E. Mann Municipal Trust
 2075 Homes for America 21 CCLC
 2081 Earth Force
 2082 NEA Nurse Project
 2088 Runningbrooke
 2090 E-rate FCC Universal Service
 2100 Adult Detention Center
 2110 NVA Juvenile Detention Greenhouse
 2200 Adult Ed Revolving Account
 2299 Local Miscellaneous Funds

Fund Codes

Note: Always use the “lowest level” of codes available.

Fund Group	Fund Code	Fund Title and Definition
------------	-----------	---------------------------

2300 State Projects

Expenditures that require specialized reporting for state funded categorical programs.

2300	NVJDC Juvenile Detention
2400	VPI VA Preschool Initiative
2402	VPI Reallocated Balance
2500	Early Reading Intervention
2550	Algebra Readiness
2560	Middle School Teacher Corps
2611	General Adult Education
2700	Individual Student Alternative Education Plan (ISAEP)
2710	State Equipment - CTE
2720	Project Graduation
2730	Race to GED
2740	Industry Certification Exams
2755	e-Learning Backpack Initiative
2770	IT-Industry Certifications
2790	Additional CTE State Equipment
2795	Additional Industry Credential STEM-H
2800	Mentor Teacher/Clinical
2810	Mentor Teacher/Hard-to-Staff
2820	Career Switcher New Mentor
2850	Governor's Youth Development A
2910	School Security Equip Grant
2999	State Miscellaneous Funds

3000 Clearing Account

3000	Payroll Clearing Fund
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4000 Capital Improvement

4000	Capital Improvement Program
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Fund Codes

Note: Always use the “lowest level” of codes available.

Fund Group	Fund Code	Fund Title and Definition
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5000 Federal Projects

Expenditures that require specialized reporting to the federal government directly or through the state.

5013	Title I, SIG 1003 (a)
5120	Title I, Part A FY 2020
5121	Title I, Part A FY 2021
5122	Title I, Part A FY 2022
5170	Title I, Part D FY 2020
5190	McKinney Vento FY 2020
5191	McKinney Vento FY 2021
5192	McKinney Vento FY 2022
5220	Title II, Part A FY 2020
5221	Title II, Part A FY 2021
5222	Title II, Part A FY 2022
5320	Title III, Part A FY 2020
5321	Title III, Part A FY 2021
5322	Title III, Part A FY 2022
5370	Title III, Imm/Youth FY 2020
5371	Title III, Imm/Youth FY 2021
5372	Title III, Imm/Youth FY 2022
5400	Title IV, Part A FY 2020
5401	Title IV, Part A FY 2021
5402	Title IV, Part A FY 2022
5420	Title IV, Part B FY 2020
5421	Title IV, Part B FY 2021
5422	Title IV, Part B FY 2022
5530	CARES Act
5531	GEERF CARES Act
5532	CARES Coronavirus Relief Fund
5533	CRRSA ESSER II
5534	American Rescue Plan ESSERIII
5620	IDEA, Part B FY 2020
5621	IDEA, Part B FY 2021
5622	IDEA, Part B FY 2022

Fund Codes

Note: Always use the "lowest level" of codes available.

Fund Group	Fund Code	Fund Title and Definition
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5670	IDEA, Preschool FY 2020
5671	IDEA, Preschool FY 2021
5672	IDEA, Preschool FY 2022
5690	IDEA, Part B CEIS FY20
5691	IDEA, Part B CEIS FY21
5692	IDEA, Part B CEIS FY22
5720	Carl Perkins Voc Ed FY 2020
5721	Carl Perkins Voc Ed FY 2021
5722	Carl Perkins Voc Ed FY 2022
5740	Adult Education and Family Literacy Act
5750	DCJS-Detention Center
5790	COPS Justice
5900	VQRIS Regular
5910	VQ Infant / Toddler Supp
5919	FY19 NSLP Equipment Grant
5950	Safe Routes to School FY 2018
5999	Federal Miscellaneous Funds

6000 Enterprise Fund

6040	Student Activity Funds
6160	Food and Nutrition Services
6300	Health Benefits Fund

7000 Fiduciary Funds

7100	School Activity Funds
7200	Other Post Employment Benefits
7300	United Healthcare Medical Plan
7400	ACPS Supplemental Retirement

8000 Fixed Assets

8000	Fixed Asset Fund
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School or Department Codes

Note: Always use the “lowest level” of codes available.

Segment Grouping Chart	10
Schools	11
Instructional Support	12
Operational Support	13
Other	13

Fund

School or Dept

Object

Program

Function

Site

Cost Center

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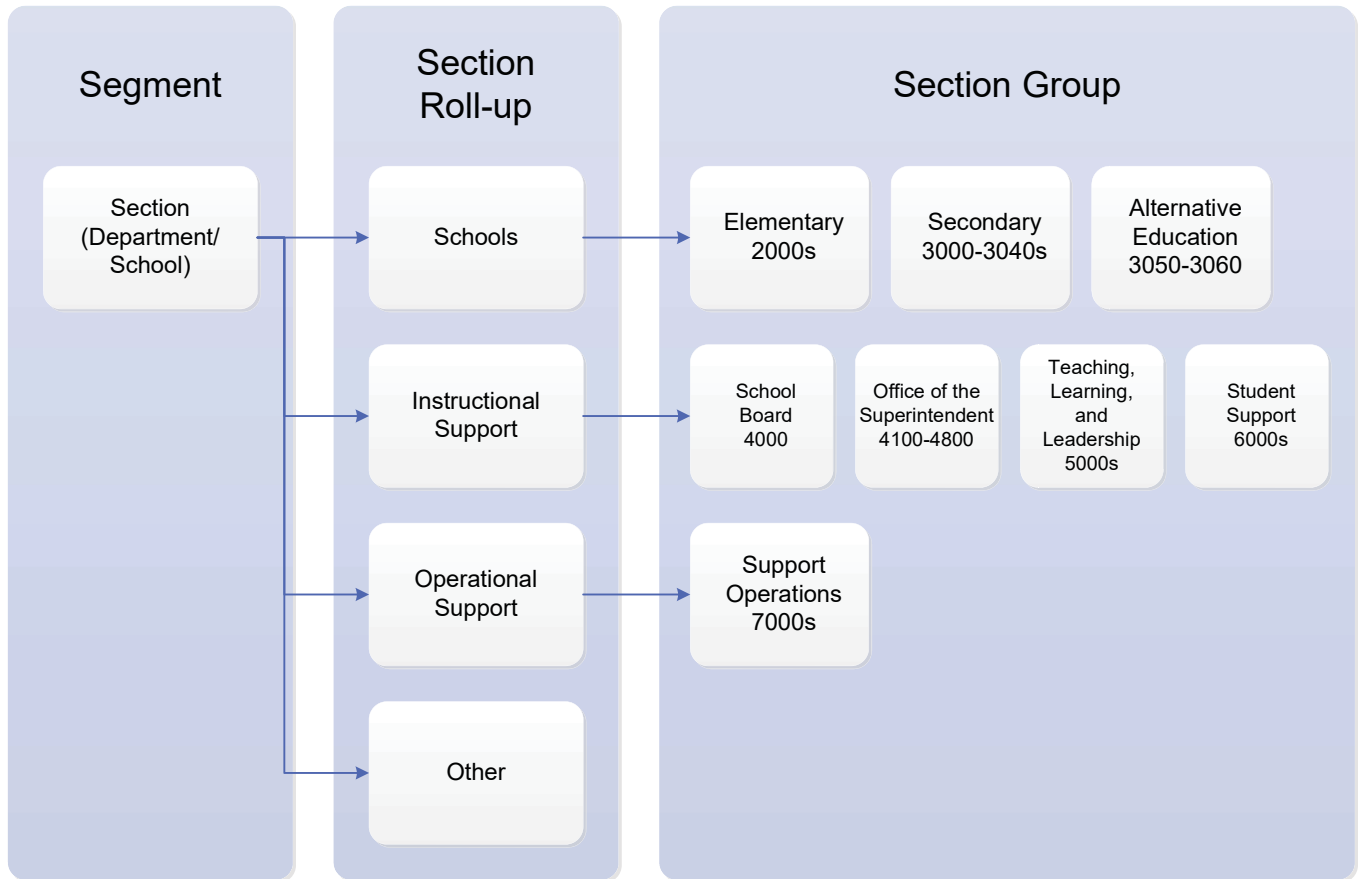
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School or Department Codes

Note: Always use the “lowest level” of codes available.

Segment Group: Section



School or Department Codes

Note: Always use the “lowest level” of codes available.

School Group	School or Dept Code	School or Department Title
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1 - Schools

2001	Charles Barrett ES
2002	Cora Kelly School for Math, Science and Technology
2003	Douglas MacArthur ES
2004	George Mason ES
2005	James K. Polk ES
2006	Jefferson-Houston School
2007	John Adams ES
2008	Lyles-Crouch Traditional Academy
2009	Naomi L. Brooks ES <i>(previously titled Matthew Maury ES)</i>
2010	Mount Vernon Community School
2011	Patrick Henry ES
2012	Samuel W. Tucker ES
2013	William Ramsay ES
2014	Ferdinand T. Day ES
2015	Early Childhood Center
3000	Francis C. Hammond MS
3010	George Washington MS
3040	Alexandria City High School
3041	Alexandria City Division-Wide Athletics
3042	Alexandria City Financial Aid Program
3043	Alexandria City Minnie Howard Campus
3044	Alexandria City International Academy
3045	Alexandria City Satellite Campus <i>(previously titled T.C. Williams)</i>

School or Department Codes

Note: Always use the “lowest level” of codes available.

School Group	School or Dept Code	School or Department Title
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2 - Instructional Support

4000 School Board

2-40 Office of the Superintendent

4100 Office of the Superintendent
 4600 Accountability and Research
 4700 Office of School, Business and Community Partnerships
 4750 Partnerships and Community Engagement
 4800 Communications

2-50 Teaching, Learning, and Leadership

5000 Chief Academic Officer
 5090 School Leadership
 5099 School-Wide Resources
 5100 Curriculum Design and Instructional Services
 5110 Career and Technical Education
 5120 Humanities
 5130 Literacy
 5140 STEM Science, Technology, Engineering, and Math
 5200 Talent Development
 5300 Pre-K-12 Programs
 5310 Adult Education
 5320 Pre-Kindergarten Programs
 5330 Talented and Gifted Programs
 5340 AVID/College Readiness
 5400 Specialized Instruction
 5500 English Learner Services
 5600 Title I Programs
 5700 School Improvement
(previously titled Elementary School Instruction)
 5800 Instructional Support
(previously titled Secondary School Instruction)

2-60 Student Support

6100 Technology Services
 6400 Student Services
 6700 Alternative Programs and Equity

School or Department Codes

Note: Always use the “lowest level” of codes available.

School Group	School or Dept Code	School or Department Title
--------------	---------------------	----------------------------

3 - Operational Support

3-70 Support Operations

7000	Chief Operating Officer
7100	Human Resources
7199	Division-Wide Human Resources
7200	Financial Services
7299	Division-Wide FSD Reserve
7300	Pupil Transportation
7400	Educational Facilities
7410	Maintenance & Custodial Srvcs
7420	Capital Prog Planning & Design
7450	Safety and Security Services
7500	School Nutrition Services
7700	Chief of Staff

4 - Other

9000	Crisis Response
9999	Division-Wide Rev and Balances
0000	Non Department

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Object Codes

Note: Always use the “lowest level” of codes available.

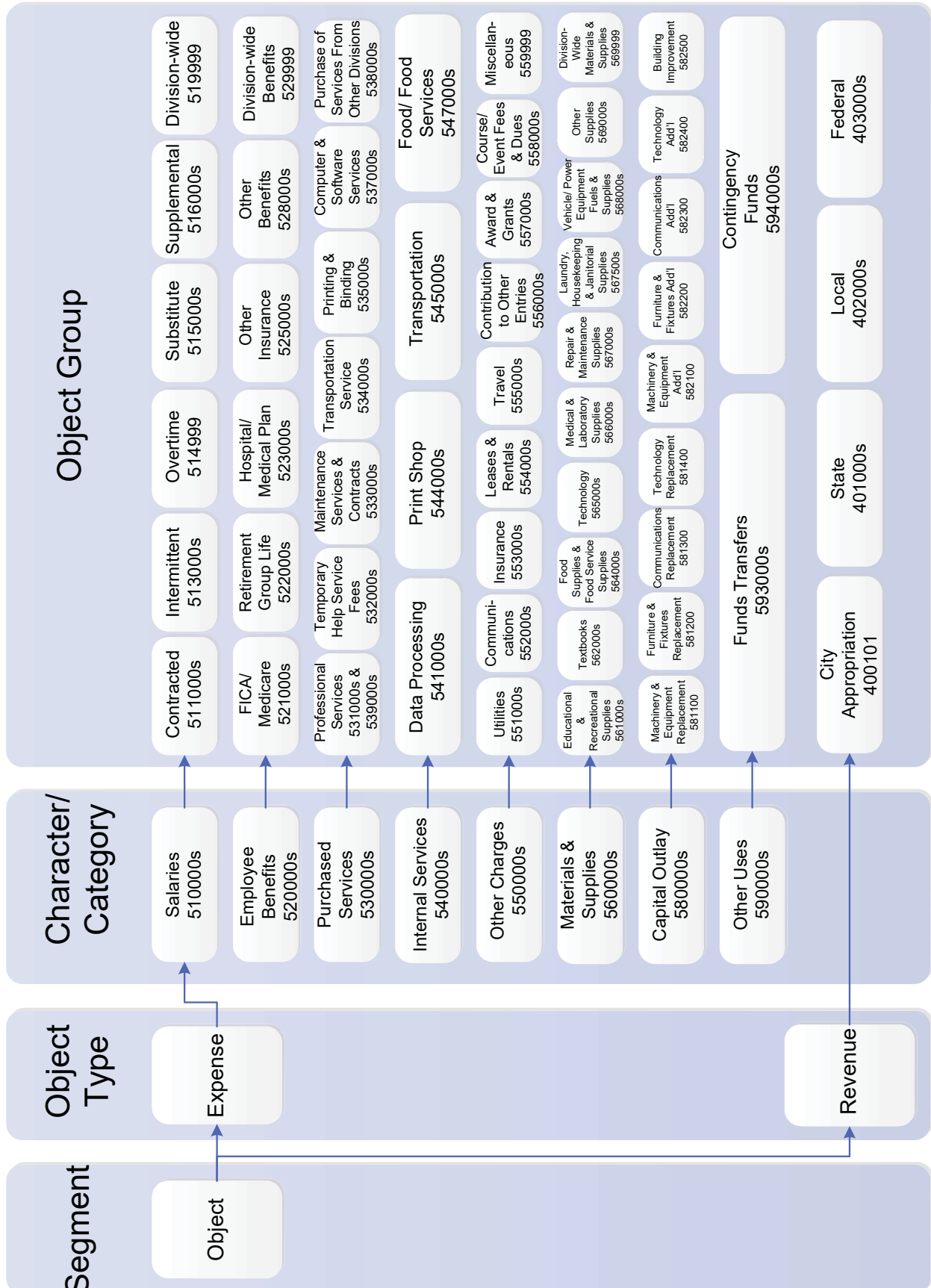
Segment Grouping Chart	16	Internal Services	34
Personnel Salaries	17	Other Charges	34
Administrative Regular		Utilities	
Professional Instruction		Communications	
Regular		Insurance	
Professional Other Regular		Leases and Rentals	
Technical Regular		Travel	
Support Regular		Contribution to Other Entities	
Trades Regular		Awards and Grants	
Operative Regular		Miscellaneous	
Laborer Regular			
Services Regular		Materials and Supplies	38
Intermittent		Educational and Recreational	
Overtime Pay		Supplies	
Substitute Pay		Textbooks and Workbooks	
Supplemental Compensation		Food Supplies and Food Service	
		Supplies	
Employee Benefits	24	Technology Software / Online	
FICA/Medicare		Content	
VRS (Virginia Retirement System)		Medical and Laboratory Supplies	
Benefits		Repair and Maintenance Supplies	
Hospital/Medical Plans		Laundry, Housekeeping, and	
Other Insurance		Janitorial Supplies	
Other Benefits		Vehicle/Power Equipment Fuels	
		Vehicle/Power Equipment	
Purchased Services	26	Supplies	
Business Services		Other Supplies	
Temporary Help Service Fees			
Instructional Support		Capital Outlay	42
Other Professional Services		Capital Outlay Replacement	
Transportation Services		Capital Outlay Additional	
Maintenance Services			
and Contracts		Other Uses of Funds	46
Computer and Software Services			
Printing and Binding			
Service from other			
Government Entities			

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 Fund School Object Program Function Site Cost
 or Dept

Object Codes

Note: Always use the “lowest level” of codes available.

Segment Group: Object



Object Codes

Note: Always use the “lowest level” of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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510000 Personnel Salaries

All compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full- and part-time work, including overtime, shift differential, and similar compensation. Includes payments for time not worked, including sick leave, vacation, holidays, jury duty, military leave, and other paid absences that are earned during the reporting period.

511100 Administrative Regular

Compensation for those who perform management activities that require developing broad policies and executing those policies through direction of individuals at all levels. This includes high-level administrative activities performed directly for policy makers.

511110 Board Member

Compensation for those who perform activities as a member of a legally constituted body that has been created and vested with responsibilities for educational policy- and decision-making as specified in education codes and regulations in a given geographical area.

511120 Superintendent

Compensation for those who serve as the chief executive officer and primary advisor to the board of education. Responsibilities include overseeing the development of educational programs and all other activities that impact those programs.

511130 Assistant Superintendent / Chief Officer

Compensation for those who perform high-level executive management functions for a superintendent in the areas of personnel, instruction, and/or administration such as business, transportation, food services, maintenance, operation, facility management/planning, and others. Such an assignment also includes performing the duties of the superintendent in his or her absence as assigned or designated.

511140 Executive Director

511150 Director

511160 Assistant Director / Manager

Object Codes

Note: Always use the “lowest level” of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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511200 Professional Instruction Regular

511210	Teacher	Compensation for those who provide instruction, learning experiences, and care to students during the contract period (i.e., regular instructional day) or in a given discipline. (Include teachers, instructional supervisors, and instructional specialists, including speech language pathologists.)
511220	Librarian	Compensation for those who develop plans for and manages the use of teaching and learning resources, including the maintenance of equipment, content material, services, multi-media, and information sources.
511230	Counselor	Compensation for those who provide care to students during the contract period (i.e., regular instructional day) or in a given discipline. (Includes school counselor, career counselors.)
511240	Teacher Specialist / Coach	Compensation for those who provide learning experiences during the contract period (i.e., regular instructional day) or in a given discipline. (Includes instructional supervisors, instructional specialists, and including speech language pathologist.)
511260	Principal	Compensation for those who perform the highest level of executive management functions in an individual school, a group of schools, or units of a school system. Responsibilities include the administration of instructional programs, extracurricular programs, community relations, operation of the school plant, selection and evaluation of professional and support staff, and the coordination of staff and student activities.
511270	Assistant Principal / Dean	Compensation for those who perform high-level executive management functions in an individual school, group of schools, or units of a school system. Duties include, but are not limited to: supervising student behavior; handling specific assigned duties related to school management; continuing curriculum and staff development; working cooperatively with professional staff; providing leadership in the instructional program; and coordinating and/or arranging class schedules.

Object Codes

Note: Always use the “lowest level” of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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511280 Encore Adjustments (For Budget Use Only)

511290 Student Improvement (FLEX) Adjustments (For Budget Use Only)

511300 Professional Other Regular

Compensation for those who perform assignments requiring a high degree of knowledge and skills, but not necessarily requiring skills in the field of education.

511310 Nurse

Compensation for those licensed personnel who conduct a health service program at a school or system for the evaluation, improvement and protection of the health of students and school personnel in accordance with state law and local policies and procedures.

511320 Psychologist

Compensation for those who evaluate and analyze students' behavior by measuring and interpreting their intellectual, emotional, and social development, and diagnosing their educational and personal problems.

511330 Social Worker

511340 Coordinator / Program Manager

511350 Systems Analyst / Programmer

511360 Other Professional / Senior Analyst

511400 Technical Regular

Compensation for those who perform tasks requiring a combination of basic scientific knowledge and manual skills.

511400 Other Technical / Analyst

511410 Computer and Network Support

Compensation for those responsible for supporting and maintaining the functionality of ongoing technology applications, both instructional and administrative. Positions include software, hardware, and network support and maintenance personnel.

511500 Support Regular

511500 Administrative Assistant / Clerical

Compensation for those who prepare, transfer, transcribe, systematize, or preserve communications, records, and transactions.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		511510	Paraprofessional Compensation for those who assist a teacher with routine activities associated with teaching (i.e., those activities requiring minor decisions regarding students, such as conducting rote exercises, operating equipment, and clerking).
	511600	Trades Regular	Compensation for those who perform tasks requiring a high manual skill level. This assignment requires considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work.
		511610	Maintenance Supervisor
		511620	Custodian Supervisor
		511630	Mechanic
		511640	General Maintenance
	511700	Operative Regular	Performs tasks requiring intermediate level manual skills. This includes bus drivers and vehicle operators.
		511700	Bus Driver
		511710	Bus Monitor
		511720	Other Driver
	511800	Laborer Regular	Compensation for those who perform tasks requiring some manual skills. This includes individuals performing lifting, digging, mixing, loading, and pulling operations.
		511800	Laborer
	511900	Services Regular	Compensation for those who perform tasks regardless of level of difficulty, which relates to both protective and nonprotective support services.
		511420	Security Guard
		511900	Food Service Manager
		511910	Custodian
		511930	Cafeteria Aide
		511950	Hall Monitor
		511980	Building Engineer

Object Codes

Note: Always use the “lowest level” of codes available.

Char- acter	Object Group	Object Code	Object Title and Definition
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513000 Intermittent Pay

Compensation to casual temporary employees paid on an hourly basis for hours worked.

513200 Professional Instruction Intermittent

- 513150 Director Intermittent
- 513160 Assistant Director / Manager Intermittent
- 513210 Teacher Intermittent
- 513220 Librarian Intermittent
- 513230 Counselor Intermittent
- 513240 Teacher Specialist / Coach Intermittent
- 513270 Assistant Principal Intermittent

513300 Professional Other Intermittent

- 513310 Nurse Intermittent
- 513320 Psychologist Intermittent
- 513330 Social Worker Intermittent
- 513340 Coordinator / Project Manager Intermittent
- 513360 Other Professional Intermittent

513400 Technical Intermittent

- 513400 Other Technical Intermittent

513500 Support Intermittent

- 513500 Administrative Assistant / Clerical Intermittent
- 513510 Paraprofessional Intermittent
- 513550 Classroom Monitor Intermittent

513600 Trades Intermittent

- 513630 Mechanic Intermittent
- 513640 General Maintenance Intermittent

513700 Operative Intermittent

- 513700 Bus Driver Intermittent
- 513710 Bus Monitor Intermittent

513800 Laborer Intermittent

- 513800 Laborer Intermittent

Object Codes

Note: Always use the “lowest level” of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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513900 Services Intermittent

513420	Security Intermittent
513900	Food Service Manager Intermittent
513910	Custodian Intermittent
513930	Cafeteria Aide Intermittent
513950	Hall Monitor Intermittent

514900 Overtime Pay

Compensation for non-exempt employees for hours worked in excess of 40 hours per week.

514999	Overtime
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515000 Substitute Pay

Compensation for non-contract part-time employees who perform the work of regular full or part-time employees who are absent due to illness. Substitutes may also fill full-time positions on a temporary basis.

515200 Professional Instruction Substitutes

515210	Teacher Substitutes
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515400 Technical Substitutes

515510	Paraprofessional Substitutes
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515700 Operative Substitutes

515700	Bus Driver Substitutes
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515900 Services Substitutes

515930	Food Service Substitutes
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516000 Supplemental Compensation

Stipends and supplements paid for work performed outside an employee's normal contract period for example; remediation, extracurricular activities, fixed travel supplements, coaching.

516100 Administrative Supplements

516120	Superintendent Supplement
516130	Assistant Superintendent / Chief Officer Supplement
516150	Director Supplement
516160	Assistant Director / Manager Supplement

Object Codes

Note: Always use the “lowest level” of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
	516200		Professional Instruction Supplements
		516210	Teacher Supplement
		516220	Librarian Supplement
		516230	Counselor Supplement
		516240	Teacher Specialist / Coach Supplement
		516260	Principal Supplement
		516270	Assistant Principal / Dean Supplement
		516295	Travel Stipends
	516300		Professional Other Supplements
		516310	Nurse Supplement
		516320	Psychologist Supplement
		516330	Social Worker Supplement
	516400		Technical Supplements
		516400	Other Technical / Analyst Supplement
		516410	Computer and Network Support Supplement
	516500		Support Supplements
		516500	Administrative Assistant / Clerical Supplement
		516510	Paraprofessional Supplement
	516600		Trades Supplements
		516610	Maintenance Supervisor Supplement
		516620	Custodian Supervisor Supplement
		516630	Mechanic Supplement
		516640	General Maintenance Supplement
	516700		Operative Supplements
		516700	Bus Driver Supplement
		516710	Bus Monitor Supplement
	516800		Laborer Supplements
		516800	Laborer Supplement

Object Codes

Note: Always use the "lowest level" of codes available.

Char- acter	Object Group	Object Code	Object Title and Definition
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516900 Services Supplements

516420	Security Guard Supplement
516900	Food Service Manager Supplement
516910	Custodian Supplement
516930	Cafeteria Aide Supplement
516950	Hall Monitor Supplement
516980	Building Engineer Supplement

517000 Early Retirement Incentive

517010	Early Retirement Incentive
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519000 Reserve Teachers

519210	Reserve Teachers
519510	Reserve Paraprofessionals
519999	Division-Wide Salaries

520000 Employee Benefits

Job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

521000 FICA (Federal Insurance Contributions Act) / Medicare Benefits

Payments into the contribution fund for social security payroll taxes to the U.S. Treasury.

521000	FICA
521010	Medicare

522000 VRS (Virginia Retirement System) Benefits

Payments into the trust fund of the Virginia Retirement System.

522100	VRS Retirement
522110	VRS Benefits Hybrid Plan
522150	ICMA Defined Contribution
522200	VRS Retiree Health Insurance Credit (RHIC)
522300	VRS Group Life Insurance
522800	ACPS Supplement Retirement

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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523000 Hospital/Medical Plans (HMP) Benefits

Payments made on behalf of employees in a group insurance program providing hospital, medical, surgical, and/or dental coverage.

523000 Hospital/Medical Plans

523010 Retiree Health

523020 Dental Insurance

525000 Other Insurance Benefits

Payment into disability insurance plans, Unemployment Insurance System, and payment in compliance with the Virginia Workers' Compensation Act.

525000 Long-Term Disability Insurance

525100 Long-Term Disability Insurance - Hybrid

525500 Short-Term Disability

525600 Short-Term Disability - Hybrid

526000 Unemployment Insurance

527000 Workers' Compensation

528000 Other Benefits

Include annual and sick leave payments for personnel who terminate employment.

528005 Termination Benefits

Payment of unused sick and annual leave benefits for qualified employees who are resigning or retiring.

528007 Long-Term Sick Leave

528009 Long-Term Care

528010 Physical Examinations

528015 Criminal Record Check

528020 Employee Assistance

528025 Education / Tuition Assistance

528030 National Board Certification

528035 VA Teaching Certificate Fee

528045 Car Allowance

528050 Moving Expenses

528055 Parking Incentive

528060 Deferred Compensation

529999 Division-Wide Benefits

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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530000 Purchased Services

Payments for services, not including capitalized expenditures, acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including payments to state mental health institutions for the education of students with disabilities pupils and/or tuition payments to the Virginia School for the Deaf and the Blind that are made by the Virginia Department of Education on behalf of the school division).

Purchase of the service is on a fee basis or fixed time contract basis. Professional service fees such as Architecture and Engineering Fees may be included in object code 530000 but should not include payments to contractors, builders, developers or vendors for capital outlay. All capital outlay expenditures, whether by contract or for school division personnel, should be coded in the object code 570000 or object code 580000 series only. Payments for rentals and utilities are not included in this account description.

531000 Business Services

531010 Advertising

Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks.

531020 Auditing / Accounting

Non-payroll services performed by qualified individuals and organizations for the school system in the broad areas of auditing and accounting. Included here are not only the expenses associated with the Board's annual operating budget but other finance related areas such as school food services revenue and student extra curricular activities/accounts.

531030 Health Services

Payments made to outside vendors for health services provided to the school system.

531040 Management Services

Services performed by individuals qualified to assist management either in the broad policy area or in the general operation of the school system. Includes consultants, individually or as a team, to assist the Superintendent or staff in conference or through systematic studies.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		531050	<p>Medical / Legal</p> <p>Services performed by qualified individuals to assist the Board of Education of the school system in its particular activities. This category includes the specialized services of physicians, dentists, other medical personnel and legal counsel, counseling the Board in employing a Superintendent, submitting advice and recommendations, etc.</p>
		531060	<p>Settlement Fees</p> <p>Costs arising from court assessments.</p>
		531100	<p>Travel-Direct to Vendor</p> <p>Travel expenditures paid directly to a vendor and not reimbursed to an employee. This includes conference registration, lodging, transportation, and parking. See object code 555010 for travel reimbursements to an employee.</p>
		531110	<p>Food Purchases</p> <p>Prepared meals, working meals, and/or catered services purchased through a vendor. Meals are capped at the per diem rate. This includes catering services/restaurants. See object code 560026 for food purchased from a grocery store.</p>
		532000	Temporary Help Service Fees
		530510	<p>Clerical / Technical Temp</p> <p>Non-payroll clerical/technical services provided to the school system by an outside vendor for short periods of time.</p>
		530520	<p>Professional Temp</p> <p>Non-payroll services performed by qualified individuals and organizations primarily for occupational therapy, physical therapy, and speech therapy.</p>
		530521	<p>Moving Services</p> <p>Non-payroll services performed by qualified individuals and organizations primary for moving and hauling of furniture, equipment and other articles used by the school system.</p>
		532040	<p>Translation Services</p> <p>Non-payroll services performed by qualified individuals and organizations primarily for translations.</p>

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		533010	Officials and Referees Non-payroll services performed by athletic-related officials and referees for the school system's athletic program on both the intramural and interscholastic levels.
		533020	Security Services Non-payroll services performed by qualified individuals and organizations for the school system as they relate to outside security provided through contractual agreements as a substitute and/or replacement for internal provisions.
	533000		Instructional Support
		532010	Pupil Services Non-payroll services of qualified personnel to assist students and to supplement the teaching process.
		532020	Instructional Services Non-payroll services performed by qualified individuals directly engaged in providing a learning experience for students.
		532030	Parent / Family Services Services performed by a qualified individual to assist teachers in parent/family involvement or direct engagement with the parents and/or family.
		532110	Curriculum Development Non-payroll services performed by qualified individuals in the development of curriculum for the school system.
		532120	Testing and Evaluation Non-payroll services performed by qualified individuals and organizations for the school system in the broad areas of testing and evaluation. These services are directly related to special student examinations and individual/group testing programs.
		532200	Staff Development Services Services performed by individuals qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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539000 Other - Professional Services

539100 Other Professional Services
Services which are professional in nature which have not been classified elsewhere.

534000 Transportation Services

534100 Public Carriers
Payments to public carriers for transportation of pupils on vehicles that are used by the public. Include payments for pupils transported in intra-city transit buses, taxicabs, airplanes, and intercity/interstate passenger buses.

534200 Private Carriers
Payments (either cash or tokens) to parents for transportation of pupils in lieu of providing transportation on school buses. Include allowable payments to parents for pupils attending public, private, and nonsectarian schools.

535000 Maintenance Services and Contracts

535010 Architects / Engineers
Services performed by qualified individuals and organizations in providing architectural and engineering related activities to the school system.

535020 Clocks, Bells, PA Maintenance and Repair Services
Services performed by qualified individuals or organizations in providing repairs and maintenance to various types of equipment owned, leased and/or used by the school system. This includes clocks, bells and PA systems.

535030 Cleaning Services
Services purchased to clean buildings other than those provided by school system employees. Included are carpet shampooing, deodorizing, sand blasting, graffiti removal, window washing and housekeeping services.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		535040	<p>Communications Equipment Maintenance and Repair Services Services performed by qualified individuals or organizations in providing repairs and maintenance to various types of communications equipment owned, leased and/or used by the school system. This includes radios, base stations, pagers, cell phones, etc.</p>
		535050	<p>Environmental Services Non-payroll services provided by qualified individuals or organizations to the school system in the area of environmental compliance for buildings and other property owned, leased, rented and/or used by the school system.</p>
		535060	<p>Equipment Maintenance and Repair Services Services performed on a time and material basis by qualified individuals or organizations in providing repairs and maintenance to various types of equipment owned, leased and/or used by the school system.</p>
		535070	<p>Fire Equipment Maintenance and Repair Services Services performed by qualified individuals or organizations for the repair and/or maintenance of fire equipment. This includes the cost for service, parts and repairs to fire alarms, extinguishers, sprinklers, smoke detectors and other fire prevention apparatus.</p>
		535080	<p>HVAC Maintenance Contract Services performed on a contract basis by qualified individuals or organizations in providing repairs and maintenance to the heating, ventilation and air conditioning systems of all buildings owned, leased and or/used by the school system.</p>
		535090	<p>Musical Instrument Repair Services Services provided on a time and material basis by qualified individuals and organizations for the repair of musical instruments.</p>
		535100	<p>Pest Control Non-payroll services provided by qualified individuals or organizations to the school system in the area of pest control for buildings and other property owned, leased, rented and/or used by the schools. This also includes the cost of annual contracts.</p>

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		535110	Refuse Disposal Services performed by qualified individuals or organizations to assist in removing refuse, trash, obsolete furniture / equipment and other discarded articles no longer used by the school system.
		535120	Vehicle Maintenance and Repair Services Services performed by qualified individuals or organizations in providing repairs and maintenance to buses, autos, trucks, vans and other vehicles owned, leased and/or used by the school system. This includes body work, engine overhaul, ignition systems, steering and other services.
		535130	General Maintenance and Repair Service Services performed by qualified individuals or organization in providing single or ulti trade maintenance and repairs that cannot be performed by ACPS in-house staff due to trade capabilities, resources, or time-line.
		535140	Painting Services performed by qualified individuals or organization in providing small O&M painting projects and routine painting that exceeds ACPS' in-house resources.
		535200	USDA Commodities Services performed by qualified individuals or organization related to agricultural commodities.
		535301	Dock Maintenance and Marine Services Services performed by qualified individuals or organization in providing repairs and routine maintenance on the dock system at the Dee Campbell Rowing Facility.
		535302	Doors Repair and Installation Services performed by qualified individuals or organization in providing repairs, maintenance, and replacement of doors and associated hardware.
		535303	Electrical Repair and Services Services performed by qualified individuals or organization in providing repairs and maintenance (emergency response and "on-call") of electrical systems (including network cabling) in buildings and schools.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		535304	Elevators and Lifts Repair Services performed by qualified individuals or organization in providing repairs, maintenance, assessments, and tests/inspections (emergency response, predictive, preventative, and routine) of the conveyance systems (ADA lifts & elevators).
		535305	Fencing Repair and Installation Services performed by qualified individuals or organization in providing repairs, installation, and replacement of new and existing gates, fencing, and all associated hardware.
		535306	Flooring Repair and Installation Services performed by qualified individuals or organization in providing repairs, replacement, assessments, inspections, and installation of new or existing flooring, along with routine maintenance of specialty systems (raised, stone, hardwood, theatrical, etc.).
		535307	Grounds and Trees Maintenance Services performed by qualified individuals or organization in providing routine maintenance of grounds, enclosures, courtyards, and components of the stormwater systems, along with planned work associated with the green spaces in and around ACPS properties.
		535308	Plumbing Repair and Services Services performed by qualified individuals or organization in providing repairs and maintenance (emergency response, "on-call", routine, planned) of all new and existing plumbing systems.
		535309	Roofing Repair and Services Services performed by qualified individuals or organization in providing repairs, maintenance, assessments, and inspections (emergency response, "on-call", routine, planned) to ACPS schools and buildings of all new and existing roofing systems.
		535310	Windows / Glass Repair and Install Services performed by qualified individuals or organization in providing repairs, maintenance, and replacement of glass, window systems, and associated hardware.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		535321	<p>Non CIP Construction Projects</p> <p>Services performed by qualified individuals or organization in providing single or multi trade small scale projects that cannot be performed by the ACPS in-house staff due to trade capabilities, resources, or time-line.</p>
		535322	<p>Non CIP Design Projects</p> <p>Services performed by qualified individuals or organization such as private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors for design projects.</p>
	536000		Computer and Software Services
		536010	<p>Computer Equipment Maintenance and Repair Services</p> <p>Services performed on a contract basis by qualified individuals or organizations for the repair and/or maintenance of computers.</p>
		536020	<p>Computer Network Services</p> <p>Services performed by qualified individuals in the installation / maintenance of the ACPS network.</p>
		536030	<p>Software Maintenance</p> <p>Services performed by qualified individuals or organizations for the repair and/or maintenance of software. This includes upgrades, maintenance agreements, site license renewals and other similar items.</p>
	537000		Printing and Binding
		537210	<p>Forms</p> <p>Expenditures to individuals or agencies for the printing of forms for school system use.</p>
		537211	<p>Student Forms</p> <p>Expenditures to individuals or agencies for the printing of student forms for school system use.</p>
		537220	<p>Publications</p> <p>Expenditures to individuals or agencies for the printing of publications for school system use.</p>
		537230	<p>Other Printing and Binding</p> <p>Expenditures to individuals or agencies for the printing/binding of materials for school system use. This includes letterhead, envelopes and other forms that need to be reproduced from year to year.</p>

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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538000 Service from Other Government Entities

Payments for services purchased from other governmental entities (i.e., other local governments, public authorities, state agencies, and other LEAs) on a contract/fee basis.

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| 538010 | Tuition - Other Divisions In State |
| | Costs associated with the education of students who attend school in another Virginia school system. |
| 538030 | Tuition - Private Schools |
| | Costs associated with the education of students who attend school in private school system. |

540000 Internal Services

Charges from an internal service fund to other activities/elements of the local government for the use of intragovernmental services, such as data processing, automotive/motor pool, central purchasing/central stores, print shop, and risk management.

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| 541000 | Internal Food Services |
| | Expenditures for food and refreshments provided by ACPS School Nutrition Services. |
| 542000 | Internal Print Shop |
| | Expenditures for the printing and binding of materials completed in the ACPS print shop. |
| 543000 | Internal Transportation |
| | Expenditures for buses for field trips provided by the ACPS Transportation department. |
| 549990 | Other Internal Services |
| | Expenditures for other services provided by the ACPS schools or departments. |

550000 Other Charges

551000 Utilities

Payments for heat, electricity, water, and sewer services regardless of whether the service is provided by a private enterprise authority or an enterprise fund operated by a local government.

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| 551000 | Electrical Services |
| | Expenditures for electric service to all facilities for heating, air conditioning, equipment operation and lighting. |

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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| 551010 | Natural Gas / Propane | Costs for natural gas usage for heating, air conditioning, food preparation, science laboratories, and other similar activities. |
| 551021 | Water Services | Costs for water usage to all facilities are included. |
| 551022 | Sewer Services | Costs for sewage service to all facilities are included. |

552000 Communications

Payments for postal, messenger, and telephone/cell phone services, typically office voice telephone charges.

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| 550010 | Telecommunications | Include expenditures for recurring telecommunications services for the use of online computer technology (e.g., telecommunications line charges). Telecommunication charges for line service for Internet connectivity (internet access charges) and the Virtual Virginia program. |
| 550011 | Online Computer Charges | Expenditures for internet service providers. |
| 550012 | Wireless Communications Services | |
| 552000 | Postal Services | Expenditures associated with sending out mail. This includes stamps, overnight mail and metered mail. |

553000 Insurance

Payments for insurance, except those that relate to personal services (i.e., hospitalization, group life, worker's compensation, unemployment, student liability).

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| 553010 | General Liability Insurance | Expenditures for insurance coverage of the school system, its officers and employees or students operating vehicles as authorized by the school system. |
| 553020 | Property Insurance | Expenditures for insurance coverage of physical property and equipment of the school system against loss from theft, fire or other perils. |

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		553030	Motor Vehicle Insurance Expenditures for motor vehicle insurance to cover all employees who, by the nature of their job, drive an ACPS vehicle.
		553090	Other Insurance Expenditures for insurance payments not classified above.
	554000	Leases And Rentals	
			Includes payments for leases that are not capitalized and rental of land, structures, and equipment. Do not include payments made under a lease-purchase agreement.
		554010	Lease / Rent - Buildings Expenditures associated with the lease or rental of buildings for the temporary or long-range use of the school system.
		554020	Lease / Rent - Equipment Expenditures associated with the lease or rental of equipment for the temporary or long-range use of the school system.
		554030	Lease / Rent - Vehicles Expenditures associated with the lease or rental of all types of vehicles, including trucks, vans, trailers and autos for the temporary or long-range use of the school system.
		554040	Lease / Rent - Technology Equipment Expenditures associated with the lease or rental of all types of technology hardware including laptops.
	555000	Travel	
		555010	Travel - Conference / Other Education Reimbursement of expenditures for transportation, meals, hotels, conference registration, and other authorized expenses associated with traveling on business or to conferences for the school system. This includes fares for planes, trains, buses, subways, taxis, parking as well as admission to venues.
		555020	Travel - Recruiting Reimbursement of expenditures for transportation, meals, hotel, registration and other authorized expenses associated with traveling on recruiting trips for the school system.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		555030	Travel - Mileage Reimbursement (normally calculated by the number of miles driven) as authorized by the Board of Education for the use of a personal vehicle in the conduct of school system business.
	556000		Contribution to Other Entities
		556010	Contribution to Other Entities Includes payments to other governmental entities or community organizations that are not related to the direct purchase of a service on a fee basis or payments to joint operations.
	557000		Awards and Grants
		558010	Awards and Grants Expenditures for various types of awards given in recognition for services rendered or exceptional performance in the classroom, on the athletic field or other types of extra curricular activities.
	558000		Miscellaneous
		558020	Course / Event Fees Registration for student events.
		558030	Dues / Association Memberships Payments to authorized organizations which exist to provide pertinent information and aid and assistance to the school system in its recognized functions. Membership dues to accreditation agencies, the Virginia School Boards Association, etc., are examples of such expenditures.
		558040	Graduation Expenditures for services and materials associated with year-end graduation ceremonies whether conducted on school system premises or off-site at some leased/rented facility. Included are the costs of platforms, sound systems and seating.
		558990	Other Miscellaneous Charges Expenditures for other miscellaneous services or materials.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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560000 Materials and Supplies

Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. This includes any equipment purchased under \$5,000, unless the school division/regional program has set a lower capitalization threshold.

561000 Educational and Recreational Supplies

Books (not textbooks) and other materials.

560300 Instructional Supplies

Expenditures for consumable instructional supplies used in the classroom and used by teachers to aid in their instruction of the student, such as paste, pencils, paint, flash cards, geographical maps, encyclopedias, dictionaries, instruction manuals, etc.

560310 Library and General Reference Books and Supplies

Expenditures for books acquired by the library (hardbound or paperback) whether new editions, reprints, rebounds or regular trade books and for authorized periodicals and newspapers for general use by the school system.

Also includes expenditures for consumable library supplies such as general office supplies including pencils, labels, book pockets, blank catalog cards, plastic book jacket covers, pamphlet boxes, bookends and typewriting supplies.

560991 Enrollment Adjustment Reserve

561010 Office Supplies

Expenditures for consumable items used in the various offices of a school or the school system such as pens, envelopes, paper clips, staples, etc.

561020 Paper Supplies

Expenditures for such items as paper, print cartridges, and toner cartridges.

561030 Promotional Items

Expenditures for the purchase of promotional items such as pens, t-shirts, etc., with the school or ACPS logo.

562010 Athletic Supplies

Expenditures for such athletic-related items as practice jerseys, adhesive tape, baseballs, bats, handballs, tennis balls, tennis rackets, helmets, nets, football shoes, volleyballs, tackling dummies, lacing and similar items.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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562000 Textbooks and Workbooks

All textbooks and workbooks purchased to be used in the classroom.

560200 Textbooks - New Adoptions

Expenditures for texts at the beginning of an adoption period which represent the primary books used in a class. These texts are usually bound with hard covers and are non-consumable.

560201 Textbooks - Replacement and Growth

Expenditures for a variety of miscellaneous texts and other publications used in the classroom.

560202 Consumable Texts

Expenditures for a variety of miscellaneous texts used in the classroom which have to be replaced on a yearly basis.

564000 Food Supplies and Food Service Supplies

(For use by School Nutrition Services only, except 560026 Refreshments)

Food for human consumption.

560020 Wholesale Groceries

Expenditures for all dry, canned and frozen foods not included elsewhere.

560021 Bakery Products

Expenditures for such food items as bread, hot dog and hamburger rolls.

560022 Dairy Products

Expenditures for such food items as milk, orange and other fruit juices.

560023 Fresh Produce

Expenditures for items such as fresh fruits, vegetables and eggs.

560024 Ice Cream

Expenditures for all ice cream items purchased for use in the school food service program.

560025 Meats

Expenditures for all meat items purchased for use in the school food service program which are not included elsewhere.

560026 Refreshments

Expenditures for food items (cookies, juice, etc.) purchased primarily for meetings or staff development. This also includes luncheons and dinners.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		560027	USDA Commodities - Processed Raw foods that are allocated to school districts by the government to be processed into products that are ready to serve. For example, chicken processed into chicken strips.
		560028	Meals
	565000		Technology Software / Online Content
		560400	Software / Online Charges Include expenditures for videodiscs and computer programs used in the classroom for instructional purposes, operating system software (e.g., stand-alone software, not software that is pre-installed and included in hardware costs), application software, and online or downloadable software and content, including electronic textbooks used in place of paper textbooks. Include expenditures for both additions and replacement.
		560501	Audiovisual Supplies < \$5,000 Expenditures for the purchase of video and audiotapes, CD's, DVD's, camera film, etc.
		560502	Other Technology Equipment < \$5,000 Expenditure for equipment items which have a life expectancy of more than one year and a cost of less than \$5,000.
	566000		Medical and Laboratory Supplies
		562100	Medical Supplies Expenditures for supplies used primarily in the treatment of students by school nurses. Includes thermometers, bandages, swabs, etc.
	567000		Repair and Maintenance Supplies
		563010	Electrical Supplies Expenditures for electrical supplies and materials used to maintain and/or repair school system property.
		563050	Health Safety Supplies / Equipment Expenditures for health supplies and equipment used primarily in the safety of students and staff.
		563040	Lock / Key Systems Hardware Expenditures for supplies and materials used in replacing, repairing, and / or altering of lock/key systems. Included are such items as cylinders, locks, keys, deadbolts, and related hardware for doors, windows, cabinets, vaults, safes and other areas of access/egress.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		563060	Signs Expenditures for parts, supplies and repairs on signs.
		563990	Other Maintenance Repairs and Supplies Expenditures for parts, supplies and repairs on small motors, security equipment and furnishings.
		567500	Laundry, Housekeeping, and Janitorial Supplies
		562020	Uniforms and Wearing Apparel Expenditures for uniforms for students (e.g., band or athletic uniforms) and ACPS employees.
		563030	Janitorial Supplies Expenditures for laundry, housekeeping and janitorial materials and supplies to maintain school system property.
		568000	Vehicle and Powered Equipment Fuels
			Gasoline, lubricating oils, or such other fuel used in the operation of vehicles and powered equipment (e.g., lawnmowers) purchased from private sources or governmental agencies.
		560080	Gas / Diesel Expenditures for gasoline used in all school system vehicles, including buses, trucks, vans and autos used in daily operations.
		560081	Motor Oil Expenditures for motor oil used in all school system vehicles used in daily operations.
		560089	Other Fuels and Lubricants Charges for a variety of miscellaneous fluids and lubricants such as anti-freeze, grease, varsol, kerosene, transmission fluid, hydraulic fluid and similar items.
		568500	Vehicle and Powered Equipment Supplies
			Tires, spark plugs, batteries, and chains used in the operation of vehicles and powered equipment purchased from private sources or governmental agencies.
		560090	Parts and Supplies for Vehicles Expenditures for miscellaneous items needed to maintain school buses, such as automotive parts, engine parts, electrical parts, rebuilt parts and other similar items.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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560091 Tires and Tubes
Costs for the purchase, service and repair of all tires and inner tubes.

569000 Other Supplies

561850 P-Card Expenditures Default
For purchase card (p-card) transactions imported into Tyler MUNIS. All p-card transactions imported to this code will be changed to a valid GL account or budget code before posting occurs.

561990 Other Operating Supplies
Expenditures for miscellaneous supplies not listed above such as paper products, linens, professional development material, etc.

563020 Equipment / Furniture Supplies < \$5,000
Expenditures for furniture and equipment items used in general or support services within the school system such as secretarial desks and chairs, filing cabinets, tables, and similar items.

580000 Capital Outlay

Outlays that result in the acquisition of or additions to fixed assets. Capital outlay includes the purchase of fixed assets both replacement and/or additional. Capital outlay does not include the purchase of equipment costing less than \$5,000.

Capital Outlay Replacement

581000 Machinery and Equipment Replacement

581010 Capital Replacement - Athletic / PE
Expenditures for athletic/physical education equipment that represents replacement units to the school system's inventory.

581020 Capital Replacement - Music
Expenditures for music equipment that represents replacement units to the school system's inventory.

581030 Capital Replacement - Grounds
Expenditures for grounds equipment that represent replacement units to the school system's inventory such as lawnmowers, edgers, weed eaters, spreaders, sprayers, sweepers and other similar items.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
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| 581040 | Capital Replacement - Food Service | Expenditures for food service equipment that represents replacement units to the school system's inventory such as ovens, steamers, ranges, cash registers, freezers, slicers and other similar items. |
| 581050 | Capital Replacement - Other Equipment | Expenditures for miscellaneous equipment that represents replacement units to the school system's inventory and not included elsewhere in this section. |
| 581060 | Capital Replacement - Furniture and Fixtures | Expenditures for furniture and equipment items used in general or support services within the school system such as desks, chairs, filing cabinets, tables, carpet and similar items. |

581100 Miscellaneous Capital Outlay Replacement

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|--------|--|---|
| 581110 | Capital Replacement - Audio Visual | Expenditures for audiovisual equipment that represents replacement units to the school system's inventory. This may include cameras, TV's, DVD players, projectors, etc. |
| 581120 | Capital Replacement - Communications Equipment | Expenditures for communications equipment that represents replacement units to the school system's inventory such as cellular phones, fax machines, smart phones, and similar items. |
| 581130 | Capital Replacement - Technology Hardware | Capital outlay for replacement of hardware or classroom technology equipment for computers, associated peripheral equipment and other specialized technology equipment. Computers include desktop and laptop machines, handheld computers and mainframe machines. Peripheral equipment includes devices attached to computers, such as monitors, keyboards, disk drives, modems, printers, scanners, cameras and speakers, etc.

Also includes other specialized computer devices such as fax-back and voice-mail resources, video conferencing and other distance education tools including satellite transmitters and receivers, cable-based receivers, and modem or codec based video equipment, projection devices from transparent and opaque projectors to video monitors, and graphing calculators and other specialized computational aids. |

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
------------	--------------	-------------	-----------------------------

581210 Capital Replacement - Technology Infrastructure
Capital outlay for replacement of infrastructure or classroom technology equipment for equipment and devices that enable the linking of computers or video hardware to networks (such as routers, hubs, switches, access servers, modems, or codecs). Infrastructure also refers to cabling installations, whether wire, fiber optic, or coaxial, as well as electrical capacity expansion or HVAC upgrades to support networks. In wireless networking systems, include receivers and transmitters under infrastructure.

Capital Outlay Additional

582000 Machinery and Equipment Additional

Include machinery, equipment, furniture, fixtures, communications equipment, motor vehicles, etc., that are capitalized.

582001 Capital Additional - Athletic / PE
Expenditures for athletic/physical education equipment that represents additional units to the school system's inventory.

582002 Capital Additional - Music
Expenditures for music equipment that represents additional units to the school system's inventory.

582003 Capital Additional - Maintenance
Expenditures for maintenance equipment that represents additional replacement units to the school system's inventory such as air compressors, band saws, welding equipment, pneumatic hammers, machine tools and other similar items.

582004 Capital Additional - Food Service
Expenditures for food service equipment that represents additional units to the school system's inventory such as ovens, steamers, ranges, cash registers, freezers, slicers and other similar items.

582005 Capital Additional - Other Equipment
Expenditures for miscellaneous equipment that represents additional units to the school system's inventory and not included elsewhere in this section.

582006 Capital Additional - Security Equipment
Expenditures for security equipment that represents additional units to the school system's inventory and not included elsewhere in this section.

Object Codes

Note: Always use the "lowest level" of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
		582007	<p>Capital Additional - Furniture and Fixtures</p> <p>Expenditures for furniture and equipment items used in general or support services within the school system such as desks, chairs, filing cabinets, tables, carpet and similar items.</p>
	582100		Miscellaneous Capital Outlay Additional
		582110	<p>Capital Additional - Audio Visual</p> <p>Expenditures for audiovisual equipment that represents additional units to the school system's inventory. This may include cameras, TV's, DVD players, projectors, etc.</p>
		582111	<p>Capital Additional - Communications Equipment</p> <p>Expenditures for communications equipment that represents additional units to the school system's inventory such as cellular phones, fax machines, smart phones, and similar items.</p>
		582112	<p>Capital Additional - Technology Hardware</p> <p>Capital outlay for addition of hardware or classroom technology equipment for computers, associated peripheral equipment and other specialized technology equipment. Computers include desktop and laptop machines, handheld computers and mainframe machines. Peripheral equipment includes devices attached to computers, such as monitors, keyboards, disk drives, modems, printers, scanners, cameras and speakers, etc.</p> <p>Also includes other specialized computer devices such as fax-back and voice-mail resources, videoconferencing and other distance education tools including satellite transmitters and receivers, cable-based receivers and modem or codec based video equipment, projection devices from transparent and opaque projectors to video monitors and graphing calculators and other specialized computational aids.</p>
		582210	<p>Capital Additional - Technology Infrastructure</p> <p>Capital outlay for the addition of infrastructure or classroom technology equipment for equipment and devices that enable the linking of computers or video hardware to networks (such as routers, hubs, switches, access servers, modems, or codecs). Infrastructure also refers to cabling installations, whether wire, fiber optic, or coaxial, as well as electrical capacity expansion or HVAC upgrades to support networks. In wireless networking systems, include receivers and transmitters under infrastructure.</p>
		582300	<p>Capital Additional - Building Improvement</p>

Object Codes

Note: Always use the “lowest level” of codes available.

Char-acter	Object Group	Object Code	Object Title and Definition
------------	--------------	-------------	-----------------------------

590000 Other Uses of Funds - FOR BUDGET / ACCOUNTING ONLY

This series of codes is used to classify transactions that are not properly recorded as expenditures of the LEA but require budgetary or accounting control.

590100	Indirect Costs
590200	Contingency Fund
590300	PY Release of Encumbrance
595501	Other Financing Use (In)
595503	Other Financing Use (Out)
599999	Employee Setup

Program Codes

Note: Always use the “lowest level” of codes available.

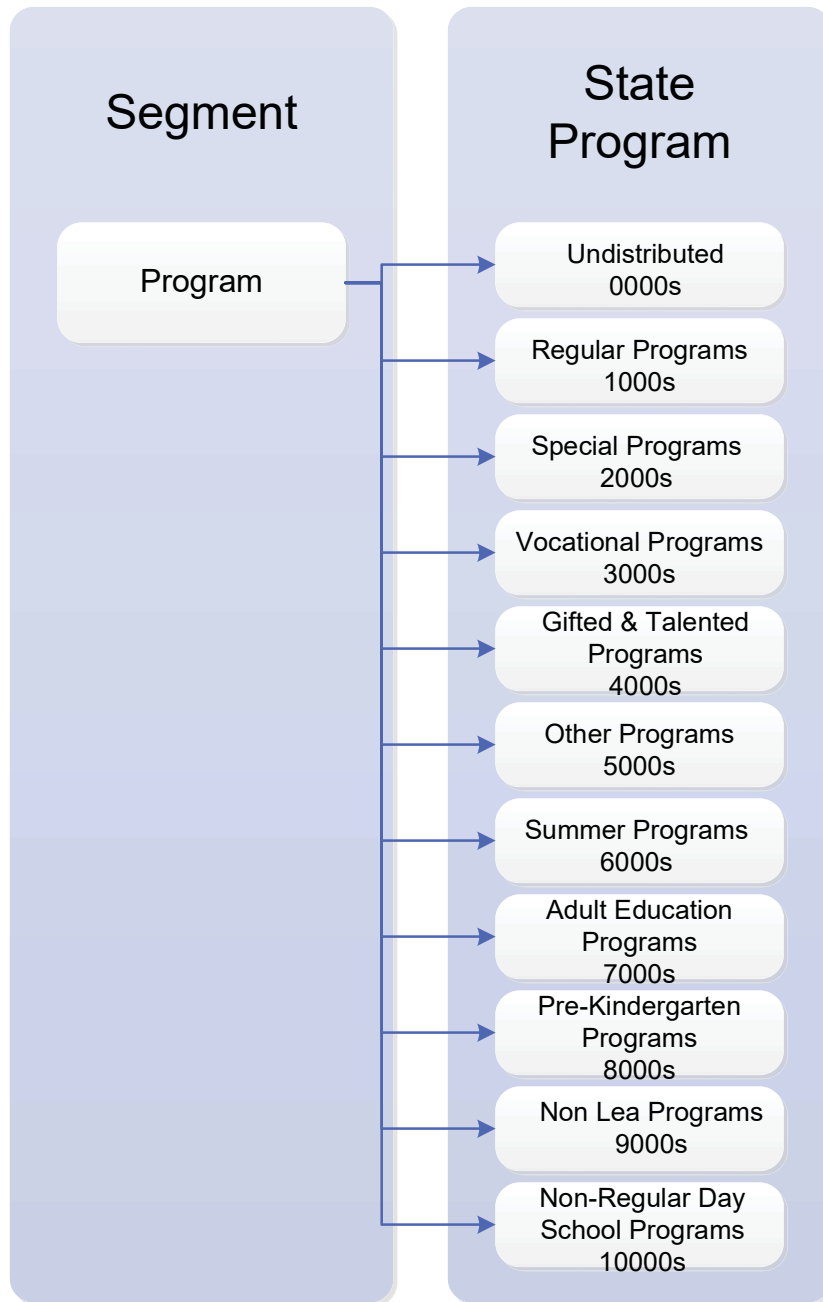
Segment Grouping Chart	48	Summer Programs	57
		Summer School	
Instructional Support and Support Programs	49	Adult Education Programs	57
Administration		Adult Education	
Attendance & Health			
Transportation		Pre-Kindergarten Programs	58
Operations & Maintenance		Pre-Kindergarten	
School Nutrition Services			
Regular Programs	50	Non-LEA Programs	58
Kindergarten and		State Hospital, Clinics, and	
Pre-Kindergarten		Detention	
Instructional Core		Division-Wide	
Enrichment & Electives			
Exemplary Programs		Non-Regular Day School Programs	58
Alternative & At-Promise		Non-Regular Day School	
Education			
Instructional Support			
Special Programs	53		
Special Education			
English Learners (EL)			
Vocational Programs	54		
Career & Technical Education			
Gifted & Talented Programs	55		
Enrichment & Electives			
Other Programs	55		
Enrichment & Electives			
Instructional Support			

- - - - - - - - - - **- X X X X -** - - - - - - - - - -
 Fund School Object **Program** Function Site Cost
 or Dept

Program Codes

Note: Always use the “lowest level” of codes available.

Segment Group: Section



Program Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

0000 Instructional Support and Support Programs

01 - Administration

| | |
|------|--|
| 0400 | Board Services |
| 0410 | Executive Administration |
| 0601 | Grants Development |
| 0602 | Policy Development |
| 0610 | Technology Services Management |
| 0611 | Education and Business Systems |
| 0612 | Network and Infrastructure |
| 0613 | Help Desk |
| 0614 | Records Management |
| 0620 | Information Services |
| 0621 | ACPS Television |
| 0660 | Partnerships and Civic Engagement
<i>(previously titled Partnerships)</i> |
| 0690 | Evaluation and Planning |
| 0710 | Human Resources Management |
| 0711 | Compensation and Benefits |
| 0712 | Employee Relations |
| 0713 | Employment Services |
| 0720 | Financial Services Management |
| 0721 | Accounting |
| 0722 | Budgeting |
| 0723 | Enterprise Resource Planning |
| 0724 | General Services |
| 0725 | Procurement |
| 0726 | Payroll |
| 0727 | Internal Audit |

02 - Attendance and Health

| | |
|------|------------------------|
| 0671 | Health |
| 0673 | Psychological Services |
| 0676 | Attendance |

Program Codes

Note: Always use the "lowest level" of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

03 - Transportation

0730 Transportation

04 - Operations and Maintenance

0740 Educational Facilities Management

0741 Maintenance and Operations

0742 Planning Design and Construction

0743 Safety Health Risk Management

0744 Executive Director

05 - School Nutrition Services

0750 Food Services

0999 General Administration

1000 Regular Programs

Activities that provide students in grades K-12 with instructional experiences to prepare them for activities as citizens, family members, and non-career and technical workers. These programs do not include those specifically designed to improve or overcome physical, mental, social, and/or emotional handicaps or programs intended for gifted and talented students. Also, include remedial education programs (other than Alternative Education programs) that are conducted during the regular instructional day.

Remedial programs, other than remedial summer school, conducted outside regular instructional hours should be reported in Program 8000 - Non-Regular Day School.

10 - Kindergarten

1010 Kindergarten

1011 Kindergarten Dual Language

1012 Kindergarten Intersession

11 - Instructional Core

1020 Elementary Core

1021 Elementary Dual Language

1022 Elementary Intersession

1030 Middle Core

1040 Secondary Core

Program Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

| | |
|------|----------------------------|
| 1041 | Secondary Satellite Campus |
| 1110 | English |
| 1120 | Mathematics |
| 1130 | Reading |
| 1140 | Social Studies |
| 1150 | Science |
| 1160 | English Language Arts |

12 - Enrichment and Electives

| | |
|------|-------------------------------|
| 1210 | Art |
| 1220 | Drama |
| 1230 | Health and Physical Education |
| 1231 | Substance Abuse Prevention |
| 1240 | Band |
| 1241 | Marching Band |
| 1242 | Orchestra |
| 1243 | Vocal |
| 1250 | World Languages |
| 1252 | Chinese |
| 1253 | French |
| 1254 | German |
| 1255 | Latin |
| 1256 | Spanish |
| 1260 | Family Life Education |
| 1261 | Driver Education |
| 1271 | Computer Instruction |
| 1272 | Media Services |
| 1280 | ROTC |

13 - Exemplary Programs

| | |
|------|---|
| 1300 | Advanced Placement |
| 1310 | AVID Advancement Via Individual Determination |
| 1320 | CETA Changing Education Through the Arts |
| 1330 | CK Core Knowledge |
| 1340 | EIP Early Identification Program |
| 1345 | Guided Language Acquisition Design |

Program Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

| | | |
|------|--|---|
| 1350 | | HOM Habits of Mind |
| 1351 | | Discourse Program |
| 1355 | | RC Responsive Classroom |
| 1360 | | IB International Baccalaureate |
| 1370 | | Math, Science, and Technology |
| 1371 | | STEM Science, Technology, Engineering, and Math |
| 1372 | | STEM Robotics |
| 1380 | | Extended Learning Opportunities |
| 1390 | | Early College |

14 - Alternative and At-Promise Education

| | | |
|------|--|---|
| 1400 | | Homebound Instruction |
| 1401 | | Alternative Education |
| 1402 | | At-Promise |
| 1403 | | Crisis Resource |
| 1404 | | Writing Project |
| 1405 | | Drop-Out Prevention |
| 1406 | | Homeless Resource |
| 1407 | | Improvement of Instruction-Regular |
| 1408 | | Teacher's Dream Fund |
| 1409 | | Minority Student Achievement Network (MSAN) |
| 1410 | | Remediation |
| 1411 | | School Choice |
| 1412 | | Secondary Alternative |
| 1413 | | Supplemental Education Service |
| 1414 | | Sheltercare |

15 - Instructional Support

| | | |
|------|--|--|
| 1500 | | School Administration |
| 1510 | | Financial Aid |
| 1530 | | Teacher Mentor Program |
| 1610 | | Instructional Technology |
| 1630 | | Student Services |
| 1631 | | Guidance |
| 1632 | | Social Work |
| 1633 | | Positive Behavior Interventions and Support (PBIS) |
| 1634 | | Substance Abuse |

Program Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

2000 Special Programs

Activities primarily for students with special needs. These special programs include pre-kindergarten, kindergarten, elementary, and secondary services for students who are intellectually disabled, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, bilingual students, and special programs for other types of students such as alternative education programs. Speech services are also included and should be reported in this program.

21 - Special Education

| | |
|------|--|
| 2110 | Autism |
| 2115 | Emotional Disabilities |
| 2120 | Hearing Impaired |
| 2125 | Intellectual Disabilities |
| 2130 | Occupational and Physical Therapy |
| 2135 | Multiple Disabilities |
| 2140 | Speech and Language Impaired |
| 2150 | Visually Impaired |
| 2160 | Adaptive Communications and Assistive Technology |
| 2170 | Parent Resource Center |
| 2180 | Secondary Transition |
| 2190 | Other Special Education |
| 2200 | Improvement of Instruction - Special Education |
| 2210 | Medicaid Services |
| 2250 | Homebased Services |
| 2360 | ESY Extended School Year |
| 2480 | Special Education Preschool |

25 - English Learner (EL)

| | |
|------|--------------------------|
| 2500 | English Learner Services |
| 2520 | EL International Network |
| 2560 | EL Summer School |

Program Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

3000 Vocational Programs

Activities that provide students with the opportunity to develop the knowledge, industry skills, and attitudes needed for employment in a specific occupational area.

30 - Career and Technical Education

| | |
|------|--|
| 3000 | Vocational Management and Administration |
| 3010 | Automotive Service Technology |
| 3020 | Business and Information Technology |
| 3021 | Marketing |
| 3030 | Construction Technology |
| 3031 | Engineering/Architectural Drawing |
| 3032 | Technical Drawing/CAD |
| 3040 | Cosmetology |
| 3050 | Culinary Arts |
| 3060 | Electronics |
| 3070 | Early Childhood Education (Childcare) |
| 3071 | Family Consumer Science (Homemaking) |
| 3072 | Family Consumer Science (Occupational) |
| 3080 | Graphic Imaging Technology |
| 3081 | Photography |
| 3082 | Television Production |
| 3083 | Other Technology Education |
| 3084 | Materials and Processing Tech |
| 3090 | Health and Medical Science |
| 3100 | Industrial Cooperative Training/Education for Employment |
| 3110 | Other Trade and Industrial Education |

Program Codes

Note: Always use the "lowest level" of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

4000 Gifted and Talented Programs

Programs for students in grades K-12 whose abilities and potential for accomplishments are so outstanding that they require special programs to meet their educational needs. These students are to be identified by professionally qualified persons as having demonstrated abilities and who possess high performance capabilities in academic, vocational, and visual and performing arts areas. No single criteria shall be used in determining students who qualify for these programs and each school division shall maintain a uniform procedure for the screening and identification of gifted students.

45 - Enrichment and Electives

- 4530 Talented and Gifted Programs
- 4540 Young Scholars
- 4545 Young Scholars Summer School

5000 Other Programs

Activities that provide students in grades K-12 with learning experiences other than those covered in programs 1000-4000 or 6000-7000. These include school sponsored co-curricular activities under the guidance of LEA staff that are designed to provide students experiences and benefits such as motivation, enjoyment, and improvement of skills. Athletics are included in these programs.

51 - Enrichment and Electives

- 5102 Other Student Activities
- 5103 Other Educational Programs
- 5105 After School Activities
- 5107 Student Publications
- 5201 Football - Boys
- 5202 Cross Country - Boys
- 5203 Basketball - Boys
- 5204 Wrestling - Boys
- 5205 Indoor Track - Boys
- 5206 Outdoor Track - Boys
- 5207 Baseball - Boys
- 5208 Crew - Boys
- 5209 Soccer - Boys

Program Codes

Note: Always use the "lowest level" of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|--|
| | | 5210 | Tennis - Boys |
| | | 5211 | Golf - Boys |
| | | 5212 | Athletic Trainer - Boys |
| | | 5213 | Swimming - Boys |
| | | 5215 | Volleyball - Boys |
| | | 5216 | Lacrosse - Boys |
| | | 5217 | Rugby - Boys |
| | | 5299 | Division-Wide Athletics - Boys |
| | | 5301 | Field Hockey - Girls |
| | | 5302 | Cross Country - Girls |
| | | 5303 | Basketball - Girls |
| | | 5304 | Cheerleading - Girls |
| | | 5305 | Indoor Track - Girls |
| | | 5306 | Outdoor Track - Girls |
| | | 5307 | Softball - Girls |
| | | 5308 | Crew - Girls |
| | | 5309 | Soccer - Girls |
| | | 5310 | Tennis - Girls |
| | | 5313 | Swimming - Girls |
| | | 5315 | Volleyball - Girls |
| | | 5316 | Lacrosse - Girls |
| | | 5317 | Rugby - Girls |
| | | 5399 | Division-Wide Athletics - Girls |
| | | 5401 | Debate Team |
| | | 5999 | Division-Wide Athletics Administration |

55 - Instructional Support

| | |
|------|--|
| 5500 | Family and Community Engagement (FACE) Center |
| 5600 | School Engagement & Public Outreach
<i>(previously titled Volunteerism and Community Support)</i> |

Program Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

6000 Summer Programs

The school session for elementary and secondary students conducted during the period between the end of the regular day school term and the beginning of the next regular day school term. Includes expenditures for summer school programs, both regular and remedial, that are administered by the school division and supervised in an instructional program by the principal of the school (or other person serving in that capacity) that is operating the summer school program.

60 - Summer School

| | |
|------|-----------------------------|
| 1385 | Summer Language Academy |
| 6100 | Regular Summer School |
| 6110 | Summer Algebra Bootcamp |
| 6120 | Summer Drama Camp |
| 6130 | Middle School Prep |
| 6140 | Summer Music Camp |
| 6150 | HS Credit Recovery |
| 6160 | HS Online Courses |
| 6170 | HS Orig Credits/Advancement |
| 6180 | Summer - Title I |
| 6190 | Transition to Algebra |
| 6400 | Kindergarten Prep |
| 6500 | Other Summer Programs |

7000 Adult Education Programs

Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults whom, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Adult basic education programs are included in this category.

70 - Adult Education

| | |
|------|-----------------------------|
| 7010 | Adult Basic Education (ABE) |
| 7020 | Adult Marketing Education |
| 7030 | EL Adult Education |
| 7035 | EL Adult Education Testing |

Program Codes

Note: Always use the "lowest level" of codes available.

| Major Group | Program Group | Program Code | Program Title and Definition |
|-------------|---------------|--------------|------------------------------|
|-------------|---------------|--------------|------------------------------|

| | | | |
|------|--|--|---|
| 7040 | | | GED General Education Diploma |
| 7045 | | | GED Testing |
| 7050 | | | High School Diploma |
| 7060 | | | Individual Student Alternative Education Plan (ISAEP) |
| 7065 | | | Workforce Development |
| 7070 | | | LPN Program |
| 7075 | | | Cosmetology |
| 7080 | | | Other Adult Education |

8000 Pre-Kindergarten Programs

Services or programs for the custody, care, and instruction of children such as Head Start or the Virginia Preschool Initiative in pre-kindergarten programs.

80 - Pre-Kindergarten

| | |
|------|-------------------|
| 8100 | Regular Preschool |
|------|-------------------|

9000 Non-LEA Programs

Activities that are not directly related to the provision of educational services in an LEA. Include services such as education services in state hospitals, clinics, and detention homes and federal migrant children programs.

91 - State Hospitals, Clinics and Detention

| | |
|------|---------------------------------------|
| 9100 | State Hospitals and Detention Centers |
|------|---------------------------------------|

99 - Division-wide

| | |
|------|---------------|
| 9991 | School-Wide |
| 9999 | Division-Wide |
| 0000 | Non Program |

10000 Non-Regular Day School Programs

Activities that are not directly related to the educational services offered by an LEA and occur outside the regular instructional day. Remedial programs, other than remedial summer school, conducted outside regular instructional hours should be reported in the Non-Regular Day School Program.

100 - Non-Regular Day School

| | |
|------|--------------|
| 1050 | Extended Day |
|------|--------------|

Function Codes

Note: Always use the “lowest level” of codes available.

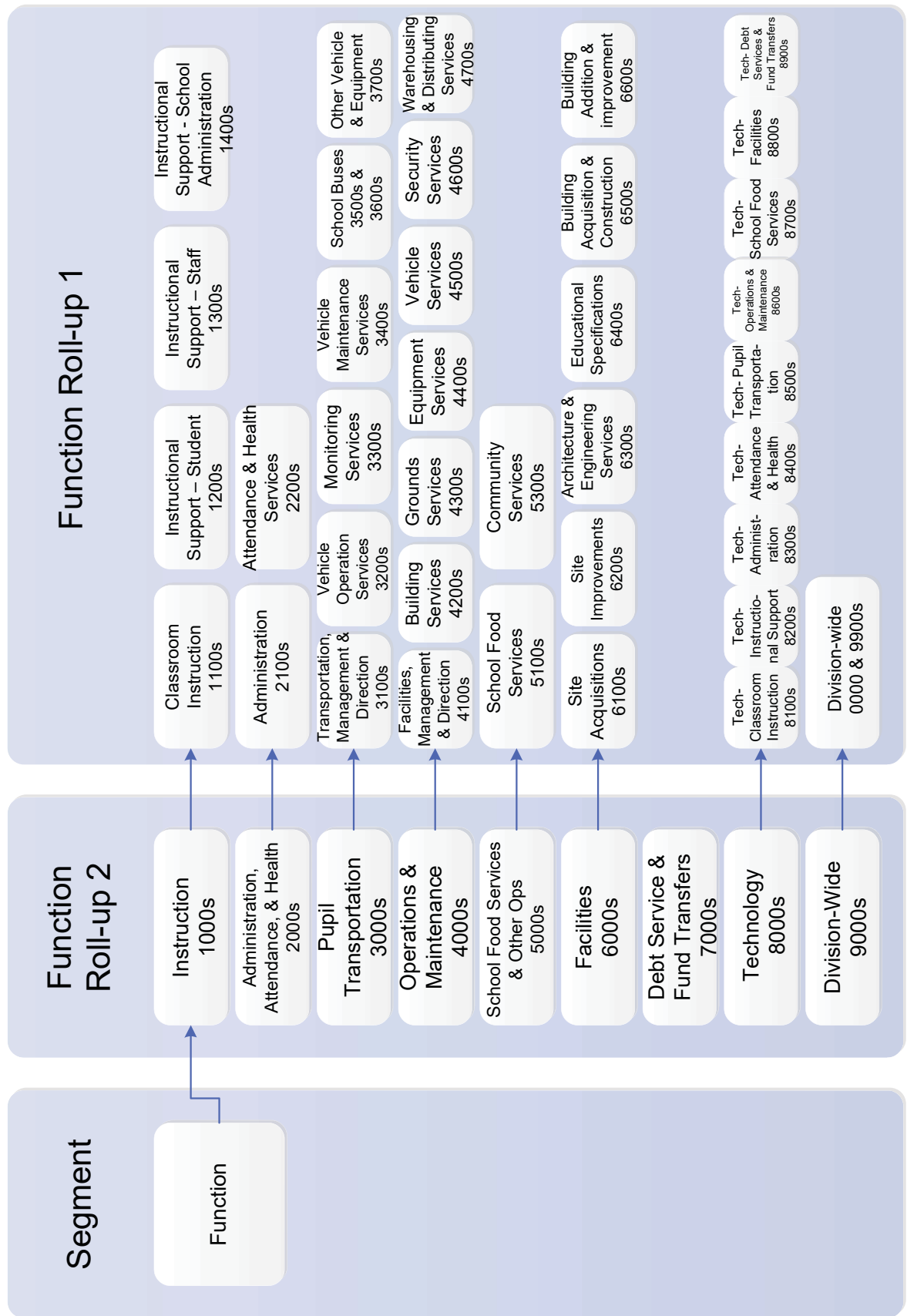
| | | | |
|---|----|---|----|
| Segment Grouping Chart | 60 | School Nutrition Services and Other Non-Instructional Operations | 67 |
| Instruction | 61 | School Nutrition Services | |
| Classroom Instruction | | Community Services | |
| Instructional Support-Students | | | |
| Instructional Support-Staff | | Facilities | 68 |
| Instructional Support-School Administration | | Site Acquisitions | |
| | | Site Improvements | |
| | | Architecture and Engineering Services | |
| Administration, Attendance, and Health | 62 | Educational Specifications | |
| Administration | | Building Acquisition and Construction Services | |
| Attendance Services | | Building Addition and Improvement Services | |
| Health Services | | | |
| Psychological Testing & Services | | | |
| Speech/Audiology Services | | | |
| | | Debt Service and Fund Transfers | 69 |
| Pupil Transportation | 65 | Intra-agency Fund Transfers | |
| Management & Direction | | | |
| Vehicle Operations Services | | Technology | 69 |
| Monitoring Services | | Classroom Instruction | |
| Vehicle Maintenance Services | | Instructional Support | |
| School Buses-Regular Purchase | | Administration | |
| School Buses-Lease Purchase | | Attendance & Health | |
| Other Transportation Vehicle and Equipment | | Pupil Transportation | |
| | | Operation and Maintenance | |
| Operation & Maintenance | 66 | School Nutrition Services and Other Non-Instructional Operations | |
| Management & Direction | | Facilities | |
| Building Services | | Debt Service & Fund Transfers | |
| Grounds Services | | System-Wide | |
| Equipment Services | | | |
| Vehicle Services (Other than Pupil Transportation Vehicles) | | | |
| Security Services | | | |
| Warehousing and Distributing Services | | | |

Fund School or Dept Object Program **XXXX** Site Cost Center

Function Codes

Note: Always use the “lowest level” of codes available.

Segment Group: Object



Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

1000 Instruction

Instruction includes the activities that deal directly with the interaction between teachers, aides, or classroom assistants and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium such as television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist in the instructional process are included in this category. Technology related expenditures related to instruction should be reported under function 8000.

1-11 Classroom Instruction

- 1100 Classroom Instruction
All activities related to regular day schools, grades K-12, should be included in this section regardless of the source of funds (local, state, federal, other).

1-12 Instructional Support - Students

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

- 1210 Guidance Services
Activities involving counseling students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students as they make educational and career plans, assisting students with personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.
- 1220 School Social Worker Services
Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.
- 1230 Homebound Instruction
Activities designed to meet the educational needs of students who are unable to attend regular school because of illness, emotional disturbance, or accident, etc.

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

1-13 Instructional Support - Staff

Activities associated with assisting instructional staff with the content and process of instructing students.

- | | |
|------|--|
| 1310 | Improvement of Instruction
Activities that assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development, staff training, etc. |
| 1320 | Library and Media Services
Activities concerned with the use of all teaching and learning resources. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. |

1-14 Instructional Support - School Administration

Activities concerned with the overall administration of a school.

- | | |
|------|--|
| 1410 | Office of the Principal
Activities concerned with directing and managing the operation of a particular school. This includes the activities performed by the principal, assistant principals, and other assistants while they supervise the operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the local education agency (LEA). These activities also include the work of clerical staff that supports teaching and administrative duties. |
|------|--|

2000 Administration, Attendance and Health

Activities concerned with establishing and administering policy for Administration and Attendance and Health.

2-10 Administration

Activities concerned with establishing and administering policy for operating the LEA.

- | | |
|------|---|
| 2110 | Board Services
Activities of the elected/appointed body that has been created according to state law and vested with responsibility for educational activities in a given administrative unit. |
|------|---|

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|---|
| | | 2120 | Executive Administration Services
Activities associated with the overall general administration of, or executive responsibility for, the LEA, including the Superintendent, Assistant Superintendent and other staff who report directly to the Superintendent. |
| | | 2130 | Information Services
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the public through direct mailing, the various news media, or personal contact. |
| | | 2140 | Personnel Services
Activities concerned with maintaining the school system’s staff. This includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting. |
| | | 2150 | Planning Services
Activities, other than general administration, that support each of the other instructional and supporting service programs. These activities include planning, research, development, evaluation, and information. Such activities include government relations services that exist to achieve the legislative goals of the School Board and promote positive leadership regarding education policy and financing. |
| | | 2160 | Fiscal Services
function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds. |
| | | 2170 | Purchasing Services
Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations. |
| | | 2180 | Reprographics
Activities such as printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices. |
| | | 2199 | General Administration
Include general expenditures that directly support activities concerned with establishing and administering policy for operating the LEA. |

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

2-21 Attendance Services

Activities whose primary purpose is the promotion and improvement of children's attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

Expenditures for all health services for public school students and employed personnel should be recorded here.

- | | |
|------|--|
| 2210 | Attendance Services |
| | Activities such as identifying non-attendance patterns, promoting improved attitudes toward attendance, analyzing causes of non-attendance, acting on non-attendance problems, registration activities for adult education programs, and enforcing compulsory attendance laws. |

2-22 Health Services

- | | |
|------|---|
| 2220 | Health Services |
| | Activities associated with physical and mental health services that are not related to direct instruction. Include activities that provide students with appropriate medical, dental, and nursing services. |

2-23 Psychological Testing and Services

- | | |
|------|--|
| 2230 | Psychological Services |
| | Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs that meet the special needs of students as indicated by psychological tests and behavioral evaluation, and planning and managing programs provided by psychological services, including psychological counseling for students, staff, and parents. |

2-24 Speech/Audiology Services

- | | |
|------|---|
| 2240 | Speech/Audiology Services |
| | Activities that identify, assess, and treat children with hearing impairments. Audiologists should be reported here. Speech Language Pathologists and those providing this service should be reported under instruction regardless of the type of pay scale, even if the position is itinerant, or even if the service is contracted. |

Function Codes

Note: Always use the "lowest level" of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

3000 Pupil Transportation

Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

3-10 Management and Direction

Activities that pertain to directing and managing student transportation services.

3100 Pupil Transportation Management

3-20 Vehicle Operation Services

Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage.

3200 Pupil Transportation Operations

3-30 Monitoring Services

Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit, while they are loaded and unloaded, and in directing traffic at the loading stations. Include school bus aides/attendants who assist drivers.

3300 Pupil Transportation Monitoring

3-40 Vehicle Maintenance Services

Activities involved with maintaining student transportation vehicles. This includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

3400 Pupil Transportation Maintenance

3-50 School Buses - Regular Purchase

Activities involved in the regular purchase of school buses (do not include buses under lease-purchase agreements).

3500 School Buses- Regular Purchases

3-60 School Buses - Lease Purchase

Include only the expenditures for the current year made for lease-purchases of school buses.

3600 School Buses- Lease Purchases

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

3-70 Other Transportation Vehicle and Equipment

Activities involved with purchasing vehicles and equipment, excluding school buses. Any vehicles, activity buses, or equipment purchased to support pupil transportation not reported in activities 3100 – 3600 should be reported in 3700. Vehicles and equipment purchased in support of other functions should be reported under the appropriate function (i.e., vehicles purchased to support operations and maintenance services should be reported under Operations and Maintenance - 4000).

3700 Other Transportation Vehicle and Equipment Purchases

4000 Operation and Maintenance

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

4-10 Management and Direction

Activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

4100 Educational Facilities Management

4110 Risk Management and Insurance

4-20 Building Services

Activities concerned with keeping the physical plant clean and ready for daily use. Include operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment. Also, include the costs of building rental and property insurance.

4200 Educational Facilities Building

4-30 Grounds Services

Activities involved in maintaining and improving the land (but not the buildings). Include snow removal, landscaping, grounds maintenance, etc.

4300 Educational Facilities Grounds

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

4-40 Equipment Services

Activities involved in maintaining equipment owned or used by the LEA. Include such activities as servicing and repairing furniture, machines, and movable equipment.

4400 Educational Facilities Equipment

4-50 Vehicle Services (Other than Pupil Transportation Vehicles)

Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. Include such preventive maintenance activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety.

4500 Educational Facilities Vehicle

4-60 Security Services

Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Include police activities for school functions, traffic control on the grounds and in the vicinity of schools, building alarm systems, hall monitoring services, School Resource Officers (SRO) paid directly by school divisions.

4600 Educational Facilities Security

4-70 Warehousing and Distributing Services

Activities such as receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.

4700 Warehousing and Distribution

5000 School Nutrition Services and Other Non-Instructional Operations

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

5-10 School Nutrition Services

Activities concerned with providing food to students and staff in a school or LEA. Include preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

5100 School Nutrition Services

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

5-30 Community Services

Activities concerned with providing community services to students, staff, or other community participants. Examples include the operation of a community swimming pool, recreation programs for the elderly, childcare centers for working parents, etc.

5300 Community Services

6000 Facilities

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

6-10 Site Acquisitions

Activities concerned with acquiring and improving new sites.

6100 Site Acquisitions

6-20 Site Improvements

Activities concerned with improving existing sites and with maintaining existing site improvements.

6200 Site Improvements

6-30 Architecture and Engineering Services

Include the activities of architects and engineers related to acquiring and improving sites and improving buildings. Include charges in this function only for those preliminary activities that may or may not result in additions to the LEA's property.

6300 Architecture and Engineering Service

6-40 Educational Specifications

Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. The architects and engineers interpret these specifications in the early stages of blueprint development.

6400 Educational Specifications

6-50 Building Acquisition and Construction Services

Activities concerned with buying or constructing buildings.

6500 Building Acquisition and Construction Service

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

6-60 Building Addition and Improvement Services

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

6600 Building Addition and Improvement Service

7000 Debt Service and Fund Transfers

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

7-20 Intra-agency Fund Transfers

Include transactions that withdraw money from one fund and place it in another without recourse within an LEA. For example, transfer of funds to an escrow account or a textbook fund.

7200 Intra-agency Fund Transfers

8000 Technology

This function captures technology-related expenditures as required by the General Assembly. All technology-related expenditures should be reported under this function using the sub-functions described below. Any services (i.e., distance learning) involving the use of technology for instructional, public information, administration, or any other use should be recorded exclusively in this function and not reported in other functional areas.

8-10 Classroom Instruction

Include technology expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers, including actual instruction in technology.

8100 Tech Classroom Instruction

8-20 Instructional Support

Include technology expenditures related to instructional support services for students, staff, and school administration. Include technology expenditures in the areas of Guidance Services, School Social Worker Services, Homebound Instruction, Improvement of Instruction, Media Services, Office of the Principal, as well as for instructional technology resource positions that provide staff development and technology support positions that provide technical support but do not teach students.

8200 Technology Instructional Support

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

8-30 Administration

Include technology-related expenditures that directly support activities concerned with establishing and administering policy for operating the LEA.

8300 Technology Management and Administration

8-40 Attendance and Health

Include technology-related expenditures that directly support activities whose primary purpose is the promotion and improvement of students' attendance at school through various student attendance and health services.

8400 Technology Attendance and Health

8-50 Pupil Transportation

Include technology-related expenditures that directly support activities concerned with transporting students to and from school.

8500 Technology Pupil Transportation

8-60 Operation and Maintenance

Include technology-related expenditures that directly support activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

8600 Technology Operations and Maintenance

8-70 School Nutrition Services and Other Non-Instructional Operations

Include technology-related expenditures that directly support non-instructional services for students, staff, or the community, such as school food services, enterprise operations, and community services.

8700 Technology Food and Nutrition Service

8-80 Facilities

Include technology-related expenditures that directly support activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

8800 Technology Facilities

Function Codes

Note: Always use the “lowest level” of codes available.

| Major Group | Function Group | Function Code | Function Title and Definition |
|-------------|----------------|---------------|-------------------------------|
|-------------|----------------|---------------|-------------------------------|

8-90 Debt Service and Fund Transfers

Include technology-related expenditures that directly support activities concerned with managing outlays of governmental funds for debt service payments and fund transfers.

8900 Technology Debt Service and Fund Transfer

9-90 System-Wide

9999 Division-Wide

0000 Non Function

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Site Codes

Note: Always use the “lowest level” of codes available.

| | |
|--|----|
| Elementary Schools/K-8/PreK-8 Schools | 74 |
| Middle Schools | 74 |
| Secondary Schools | 74 |
| Non ACPS Schools | 75 |
| Other ACPS Locations/Classifications | 75 |

| | | | | | | | | | | | |
|-------|---|-------------------|---|--------|---|---------|---|-----------|---|-------|----------------|
| ----- | - | ----- | - | ----- | - | ----- | - | XX | - | ----- | |
| Fund | | School
or Dept | | Object | | Program | | Function | | Site | Cost
Center |

Site Codes

Note: Always use the “lowest level” of codes available.

| Site Group | Site Code | Site Code Title |
|------------|-----------|-----------------|
|------------|-----------|-----------------|

The site code identifies the physical location of the activity, comprising of five categories.

01 Elementary Schools/K-8/PreK-8 Schools

- 01 Charles Barrett
- 02 Cora Kelly
- 03 Douglas MacArthur
- 04 George Mason
- 05 James K. Polk
- 06 Jefferson-Houston
- 07 John Adams
- 08 Lyles-Crouch
- 09 Naomi L. Brooks
(previously titled Matthew Maury)
- 10 Mount Vernon
- 11 Patrick Henry
- 12 Samuel W. Tucker
- 13 William Ramsay
- 14 Ferdinand T. Day
- 15 Early Childhood Center

20 Middle Schools

- 20 Francis C. Hammond
- 25 George Washington

30 Secondary Schools

- 30 Alexandria City Main Campus
(previously titled T.C. Williams Main Campus)
- 31 Alexandria City Minnie Howard Campus
(previously titled T.C. Williams Minnie Howard Campus)
- 32 Northern Virginia Juvenile Detention Center (NVJDC)
- 34 Secondary Satellite Campus
- 35 Chance for Change (CFC) Academy

Site Codes

Note: Always use the “lowest level” of codes available.

| Site Group | Site Code | Site Code Title |
|------------|-----------|-----------------|
|------------|-----------|-----------------|

40 Non ACPS Schools

- 41 Alexandria Country Day School
- 42 Bishop Ireton
- 43 Blessed Sacrament
- 44 Episcopal
- 45 Resurrection
- 46 St. Mary's
- 47 St. Rita's
- 48 Grace Episcopal School
- 49 Commonwealth Academy
- 50 Immanuel Lutheran School

60 Other ACPS Locations / Classifications

- 61 Central Office
- 62 Burke Library
- 63 Maintenance Facility
- 64 Transportation Facility
- 81 Active Employee/Cobra Healthcare
- 82 Retiree Healthcare (HB Fund)
- 91 School-Wide
- 99 Division-Wide
- 00 Non Site

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Cost Center Codes

Note: Always use the “lowest level” of codes available.

| | |
|------------------------------|----|
| Elementary | 74 |
| Secondary | 74 |
| Instructional Support | 74 |
| Operational Support | 74 |
| Administrative/Division-Wide | 74 |
| Non Cost Center | 74 |

Fund

-

School
or Dept

-

Object

-

Program

-

Function

-

Site

-

Cost
Center

X

Cost Center Codes

Note: Always use the “lowest level” of codes available.

| Cost Center Code | Cost Center Title and Definition |
|------------------|----------------------------------|
|------------------|----------------------------------|

The cost center code permits local education agencies to report expenditures by the population served.

- 2 Elementary
From kindergarten through grade five (5)
- 3 Secondary
From six (6) through grade twelve (12)
- 4 Instructional Support
Superintendent's Office, Curriculum and Instruction, Student Services, Partnerships and Community Engagement, and Technology Services.
- 5 Operational Support
Educational Facilities, Human Resources, Pupil Transportation, School Nutrition Services, Financial Services, and Communications.
- 9 Administrative/Division-Wide
Applies to the entire local education agency (LEA) and not clearly assignable to an elementary or secondary cost center.
- 0 Non Cost Center

Appendix

Note: Always use the “lowest level” of codes available.

Revenue (For Budget and Accounting Office Use Only)

| | |
|---------------------------|----|
| City Appropriation | 80 |
| City Appropriation | |

| | |
|----------------------|----|
| State Revenue | 80 |
| State Aid | |
| Other State Revenue | |

| | |
|------------------------|----|
| Local Revenue | 84 |
| Rent and Custodial | |
| Tuition and Other Fees | |
| Food Service Fees | |
| Other Local Revenue | |
| Indirect Cost Recovery | |

| | |
|------------------------|----|
| Federal Revenue | 86 |
| Federal Aid | |
| Other Federal Revenue | |

| | |
|----------------------|----|
| Other Revenue | 87 |
| Charges for Services | |
| Contributions | |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-
acter | Char-
acter | Object
Code | Object Title and Definition |
|----------------|----------------|----------------|-----------------------------|
|----------------|----------------|----------------|-----------------------------|

400000 City Appropriation

Include all appropriations from the local governing body, such as proceeds of general fund levies and state revenue paid to the locality that is then appropriated for school support. Include any local subsidies received for school food service. Revenue is considered city or county funding when it comes from a local governmental unit and the school division is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes.

R0 City Appropriation

400101 City Appropriation

401000 State Revenue

Revenue received from the Virginia Department of Education in support of the operational standards (i.e., Standards of Quality) for Kindergarten through grade 12 as prescribed by the Board of Education subject to revision by the General Assembly, to provide school divisions with an incentive to offer specific programs, and for general and categorical support of other educational programs and needs.

R1 State Aid

Standards of Quality (SOQ) Programs

- 401110 State Sales Tax
Revenue from taxes assessed by the state on the sale and consumption of goods and services in support of the Standards of Quality (SOQ).
- 401120 Basic School Aid
Basic Aid includes funding for the basic instructional positions derived from minimum student to teacher ratios and other instructional position staffing standards required by the Standards of Quality (SOQ).
- 401140 Gifted Education
Gifted education funding supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM.
- 401160 Prevention, Intervention, and Remediation
SOQ Prevention, Intervention, and Remediation funding provides remedial services to children who need additional instruction.

Appendix

Note: Always use the “lowest level” of codes available.

| Char-
acter | Char-
acter | Object
Code | Object Title and Definition |
|----------------|----------------|----------------|--|
| | | 401165 | Remedial Summer School
Remedial Summer School programs provide additional education opportunities for at-risk students. These funds are available to school divisions for the operation of programs designed to remediate students who are required to attend such programs during a summer school session, or during an intersession in the case of year-round schools. |
| | | 401220 | Special Education
Funding for special education provides for the state share of salary costs of instructional positions generated based on the staffing standards for special education. |
| | | 401260 | Vocational Education
State funds are provided to support career and technical education courses for students in grades 6-12. |
| | | 401311 | Social Security - Instructional
This funding supports the state share of cost of the employer share of Social Security costs for funded SOQ instructional positions. |
| | | 401331 | Teach Retirement Instruc
This funding supports the state share of cost of employer contributions to VRS for retirement benefits for funded SOQ instructional positions. |
| | | 401334 | National Board Certification
State funds for teachers whom obtain National Board Certification. |
| | | 401371 | Group Life Ins-Instructional
This funding supports the state share of cost of employer contributions to the Virginia Retirement System (VRS) for Group Life benefits for funded SOQ instructional positions. |
| | | 401515 | Textbook Payments
State law requires that students attending public schools receive free textbooks. State funding is provided on a per pupil basis based on the funded per pupil amount for textbooks. |
| | | 401930 | English as a Second Language
State funds are provided to support local school divisions providing the necessary educational services to children not having English as their primary language. |
| | | | <u><i>Incentive Programs</i></u> |
| | | 401900 | Salary Supplement
Compensation supplement funding covers the state share of cost (including fringe benefits) for a percentage-based salary increase for funded SOQ instructional and support positions. |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-acter | Char-acter | Object Code | Object Title and Definition |
|------------|------------|-------------|---|
| | | 401850 | <p>Breakfast After the Bell</p> <p>Program where school breakfast is provided after the official start of the school day</p> |
| | | 401910 | <p>At-Risk (Incentive Programs)</p> <p>State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each division to support programs for students who are educationally at-risk.</p> |
| | | 401980 | <p>Technology</p> <p>The VPSA Technology program provides grant funding for school divisions to purchase additional technology to support the SOL Technology Initiative. Funding is also included for the Virginia e-Learning Backpack Initiative to purchase laptop or tablet computers for ninth grade students in high schools that are not fully accredited for two consecutive years.</p> |
| | | | <u><i>Categorical Programs</i></u> |
| | | 401510 | <p>Homebound</p> <p>Homebound funding provides for the continuation of educational services for students who are temporarily confined to their homes for medical reasons.</p> |
| | | 401525 | <p>Hospitals,Clinics,Detention Homes</p> <p>Special Education Categorical - State Operated Program services are continued for students placed in state-operated facilities. State statute requires the state to provide appropriate education to all children in state hospitals, clinics, detention homes, and the Woodrow Wilson Rehabilitation Center. Education services are provided through contracted services with local school divisions.</p> |
| | | 401830 | <p>School Lunch</p> <p>School divisions participating in the National School Lunch Program receive cash subsidies and donated commodities from the U.S. Department of Agriculture for each meal they served. The lunches must meet Federal requirements, and they must offer free or reduced-price lunches to eligible children. This state reimbursement program is required by the National School Lunch Program, the School Breakfast Program, and the After School Snack Program.</p> |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-
acter | Char-
acter | Object
Code | Object Title and Definition |
|----------------|----------------|----------------|---|
| | | | <u>Lottery Programs</u> |
| | | 401271 | At-Risk (Lottery Programs)
State payments for at-risk students are disbursed to school divisions based on the estimated number of federal free lunch participants in each division to support programs for students who are educationally at-risk. |
| | | 401270 | Lottery
School divisions are permitted to spend such funds on both recurring and nonrecurring expenses in a manner that best supports the needs of the school divisions. |
| | | 401650 | Early Reading Intervention
The Early Reading Intervention program is designed to reduce the number of students needing remedial reading services. Program funds are used by local school divisions for: special reading teachers; trained aides; full-time early literacy tutors; volunteer tutors under the supervision of a certified teacher; computer-based reading tutorial programs; aides to instruct in class groups while the teacher provides direct instruction to the students who need extra assistance; or extended instructional time in the school day or year for these students. |
| | | 401700 | Career and Technical Education - Adult Education
Adult Education funds provide adult education for persons who have academic or economic disadvantages, and who have limited English-speaking abilities. These funds pay for full-time and part-time teacher salaries and supplements to existing teacher salaries. |
| | | 401740 | Career and Technical Education - Occupation Prep
Occupation Prep funds are used to provide a portion of the salary of principals and assistant principals of divisional vocational technical centers and assistant principals at regional vocational centers, which are not required in the Standards, and therefore, not funded through Basic Aid. These funds also pay a portion of the cost of extended contracts for vocational teachers. |
| | | 401950 | K-3 Primary Class Size
State funding is disbursed to school divisions as an incentive payment for reducing ratios and class sizes in grades kindergarten through three below the required SOQ standard of a 24:1 pupil-teacher ratio. |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-acter | Char-acter | Object Code | Object Title and Definition |
|------------|------------|-------------|--|
| | | 401840 | School Breakfast Incentive
Local school food authorities administer the School Breakfast Program at the local level. Participating schools must serve breakfasts that meet federal nutrition standards, and must provide free and reduced-price breakfasts to eligible children. This funding provides an incentive to increase student participation in the school breakfast program and to leverage increased federal funding resulting from higher participation. |

R2 Other State Funds

| | |
|--------|--|
| 401990 | Medicaid
Includes State funds for reimburseable healthcare-related expenses. Expenditures in other financing sources and uses for Medicaid-eligible students is shown in object code 595501. |
| 401999 | Other State Funds
Other state funds may include lottery-funded programs such as Individual Student Alternative Education Plan (ISAEP), Mentor Teacher, Project Graduation, SOL Alegebra Readiness, Supplemental Basic Aid, and Virginia Preschool Initiative (VPI). As well as incentive programs such as Special Education - Regional Tuition, Special Education - Vocational Education, Math/Reading Instructional Specialist, and Early Reading Specialists Initiative. |

402000 Local Revenue

Revenue received from the division in support of educational programs and needs.

R3 Rent and Custodial

This revenue is typically a community use fee assessed on outside organizations that use school facilities for various meeting purposes.

| | |
|--------|------------------------------|
| 402000 | FH - Hockey Rink Rental |
| 402009 | Parking - 1701 N. Beauregard |
| 402010 | Rents - 1701 N. Beauregard |
| 402011 | Rents - Facilities |
| 402019 | Custodial Fees |

R4 Tuition and Other Fees

Includes tuition payments and pupil fees.

| | |
|--------|-----------------|
| 402040 | ELL/ESL Tuition |
| 402061 | Adult Basic Ed |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-
acter | Char-
acter | Object
Code | Object Title and Definition |
|----------------|----------------|----------------|--|
| | | 402071 | Community Education Fees |
| | | 402080 | Adult LPN Fees |
| | | 402081 | Adult LPN Program |
| | | 402082 | Adult High School Tuition |
| | | 402083 | GED Testing Fees |
| | | 402084 | Adult Ed Cosmetology |
| | | 402085 | Adult Ed Textbook |
| | | 402086 | GED Transcript Fees |
| | | 402091 | Adult Ed Cosmetology Fee |
| | | 402100 | Non-Resident Tuitions |
| | | 402110 | Tuition - Driver Education |
| | | 402130 | Intersession - Samuel W. Tucker |
| | | 402131 | Summer Language Academy - Mount Vernon |
| | | 402140 | Tuition - Summer/Reg |
| | | 402160 | Tuition - Summer/Super |
| | | 402180 | Tuition - Summer/Music |
| | | 402190 | High School Fees |
| | | 402200 | Pupil Fees-Other |
| | | 402210 | Fees - Athletic |
| | | 402215 | Revenue-Other Events |
| | | 402220 | Pupil Fees - Textbook/Laptops |
| | | 402230 | Pupil Fees - Instrument Rental |
| | | 402240 | Student Parking Receipts |
| | | 402270 | GED Tuition |

R5 Food Service Fees

Enter receipts from the sale of school breakfast and lunch, interest earned on accounts, sale of a-la-carte food items, sale of meals to adults, special functions, etc. Treat rebates from processors as expenditure refunds.

| | |
|--------|----------------------------|
| 402310 | Food Nutr - Pupil Lunches |
| 402320 | Food Nutr - Breakfast |
| 402330 | Food Nutr - Adult Meals |
| 402340 | Food Nutr - A La Carte Sls |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-
acter | Char-
acter | Object
Code | Object Title and Definition |
|----------------|----------------|----------------|-----------------------------|
|----------------|----------------|----------------|-----------------------------|

| | | | |
|--|--|--------|-----------------------------|
| | | 402345 | Food Nutr - Vending |
| | | 402370 | Food Nutr - Local Summer |
| | | 402371 | Food Nutr - Special Sales |
| | | 402380 | Food Nutr - Catering |
| | | 402381 | Food Nutr - Emergency Meals |
| | | 402382 | Food Nutr - Contract Svcs |
| | | 402385 | Food Nutr - Crdt Card Fee |
| | | 402386 | Food Nutr - Dinner Program |
| | | 402390 | Food Nutr - Other |

R6 Other Local Revenue

Local revenue not categorized elsewhere such as rebates, refunds, and sale of assets.

| | | | |
|--|--|--------|------------------------------|
| | | 402400 | Vendor Refunds & Rebates |
| | | 402410 | Interest Income |
| | | 402440 | Rebates - Vending Machines |
| | | 402700 | Insurance Claims |
| | | 402800 | Proceeds from Sale of Assets |
| | | 402850 | Online Donations |
| | | 402999 | Other Local Funds |

R7 Indirect Cost Recovery

Recovery of indirect cost in support of educational programs and needs.

| | | | |
|--|--|--------|------------------------|
| | | 402998 | Indirect Cost Recovery |
|--|--|--------|------------------------|

403000 Federal Revenue

Revenue received from the federal government, either directly or through the state, in support of educational programs and needs.

R8 Federal Aid

| | | | |
|--|--|--------|---------------------------------|
| | | 403020 | Title I |
| | | 403100 | National School Lunch Program |
| | | 403110 | School Breakfast Program |
| | | 403111 | Meal Reimb - Ops Summer Feeding |

Appendix

Note: Always use the “lowest level” of codes available.

| Char-
acter | Char-
acter | Object
Code | Object Title and Definition |
|----------------|----------------|----------------|-----------------------------|
|----------------|----------------|----------------|-----------------------------|

| | | | |
|--|--|--------|-----------------------------|
| | | 403113 | Fresh Fruit and Vegetables |
| | | 403120 | Dinner Program |
| | | 403130 | Donated Commodities |
| | | 403220 | Vocational Ed. - Fed-Disadv |
| | | 403750 | J.R.O.T.C. Program |

R9 Other Federal Revenue

| | | | |
|--|--|--------|-----------------------|
| | | 403010 | Basic Adult Education |
| | | 403999 | Other Federal Funds |

420000 Other Revenue

P0 Charges for Services

| | | | |
|--|--|--------|---------------------------------|
| | | 420010 | Charges for Services - Self Ins |
| | | 420011 | Charges for Services - Kaiser |
| | | 420012 | Charges for Services - Dental |
| | | 420013 | Charges for Services - Vision |

P1 Contributions

| | | | |
|--|--|--------|---------------------------------|
| | | 420020 | Contributions - Trust Fund |
| | | 420021 | Contributions - Retiree Subsidy |

Appendix

Note: Always use the “lowest level” of codes available.

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Alexandria City Public Schools

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Alexandria, Va (United States)