



FOX CHAPEL AREA SCHOOL DISTRICT

Budget Code Manual

This manual is to be used to understand how to read budget codes as it pertains to Fox Chapel Area School District and the PA Department of Education's Chart of Accounts.

It also explains the various revenues and expenditures that make up school district budgets and financial reports.

The PA Department of Education continually updates its Chart of Accounts and so this manual is subject to updates as they may occur.

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All school districts in Pennsylvania follow the same standardized PA Department of Education (PDE) Chart of Accounts to classify their revenues and expenditures. Every school district uses some combination of the same dimensions to build their budget codes.

Chart of Account Dimensions: Dimensions are used to create a **Budget Unit** and an **Account**.

Fund - Fiscal entity in which assets, liabilities and equities are tracked and recorded. FCASD utilizes 3 main groups of funds:

- General Fund - Primary fund for all school districts (Fund 10)
- Capital Projects Fund - Restricted funds to be used on capital projects within the district (Funds 31, 32 & 33)
- Proprietary Fund - Fund relating to the food service operations within the district (Fund 51)

Function - Describes the activities for which a service or material is acquired. Functions are classified into 5 broad categories with sub-functions existing within each category:

- Instructional Services (1000s)
- Support Services (2000s)
- Non-Instructional Services (3000s)
- Facilities Acquisition, Construction & Improvement Services (4000s)
- Other Financing Uses (5000s)

Funding Source - Permits LEAs to track specific revenues or expenditures based on WHERE the revenue came from..

Instructional Organization (Grade/Level) - Allows LEAs to break up expenditures into grade levels

Operational Unit (Building) - Allows LEAS to break up revenues or expenditures by specific building

Subject Matter - Used to describe a group of related subjects. For example, baseball expenditures would all be grouped together vs special education expenditures.

Object (Account) - Describes the service provided or commodity purchased. The Chart of Accounts recognizes 9 major categories:

- Personnel Services - Salaries (100s)
- Personnel Services - Benefits (200s)
- Purchased Professional & Technical Services (300s)
- Purchased Property Services (400s)
- Other Purchased Services (500s)
- Supplies (600s)
- Property (700s)
- Other Objects (800s), and
- Other Financing Uses (900s)

Revenue Code (Revenue Account) - Describes the revenue by source. The Chart of Accounts recognizes 4 major sources of revenue:

- Local Funds - (6000s)
- State Funds - (7000s)
- Federal Funds - (8000s)
- Other Financing - (9000s)

Budget Unit = Fund + Function + Funding Source + Grade/Level + Building + Subject

Account = Object(Account) OR Revenue Code

Expenditure Budget Code = Budget Unit + Account

Revenue Budget Code = Budget Unit + Revenue Account

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Budget Unit:

Fund	Function	Funding Source	Grade/ Level	Building	Subject		
XX	XXXX	XXX	XX	XX	XXX		
10 - General Fund 31 - Capital Projects 32 - Athletic Capital Projects 33 - Construction 51 - Food Service	0000 - Revenues 1110 - Regular Education 1190 - Federal Programs 1211 - Life Skills 1221 - Hearing Support 1224 - Vision Support 1225 - Speech/Language Support 1231 - Emotional Support 1233 - Autistic Support 1241 - Learning Support 1243 - Gifted Education 1260 - PT/OT Support 1281 - Early Intervention Support 1290 - Other Instructional Support 1390 - Vocational Education 1420 - Summer Programs 1442 - Alternative Education 1490 - Other Instructional Programs 1500 - Non-Public Education 1801 - Pre-Kindergarten Programs 2111 - Supervision of Pupil Services 2120 - Guidance Services 2122 - Counseling Services 2123 - Appraisal Services 2124 - Info/Data Services 2129 - Student Assistance Services 2140 - Psychologist Services 2142 - Testing Services 2220 - Audio/Vision Services 2240 - Computer Assist Services 2250 - Library Services 2260 - Curriculum Development 2271 - Staff Development (Instructional/Certified) 2272 - Staff Development (Instructional/Non-Certified) 2280 - Non-Public Support Services 2290 - Other Instructional Staff Services 2310 - Board Services 2330 - Tax Collection Services 2340 - Staff Services 2350 - Legal Services	2360 - Office of the Superintendent 2370 - Community Relations 2380 - Office of the Principal 2390 - Other Administrative Support 2440 - Pupil Health Services 2511 - Business Office Support 2540 - Printing/Copy Services 2611 - Supervision of Operations & Maintenance 2620 - Operations & Maintenance 2640 - Equipment Maintenance 2650 - Vehicle Maintenance 2660 - Safety & Security Services 2711 - Supervision of Transportation 2720 - Student Transportation 2740 - Bus Maintenance 2750 - Non-Public Transportation 2818 - System-Wide Technology 2831 - Staff Services 2834 - Staff Development - Non-Instructional/Certified 2836 - Staff Development - Non-Instructional/Non-Certified 2850 - State & Federal Liaison 2900 - Other Support Services 3100 - Food Service 3210 - Student Activities 3250 - Athletics 3300 - Community Services 3400 - Scholarships 4200 - Site Improvement 4300 - Engineering Services 4400 - Architect Services 4500 - New Construction Services 4600 - Existing Building - Construction 5110 - Debt Service 5130 - Refund of Prior Year Receipts 5230 - Capital Projects Fund Transfer 5251 - Food Service Fund Transfer 5800 - Suspense Account 5900 - Budgetary Reserve	000 - Non-Designated 011 - Aspinwall 012 - Blawnox 013 - Fox Chapel 014 - Indiana Twp 015 - O'Hara Twp 016 - Sharpsburg 103 - WPA Learning 104 - FV Garden Project 106 - PTO/Booster 107 - General 108 - GALA 111 - Boxtops for Education 113 - Foxes Burrow 118 - STEM Programs 119 - STEAM Curriculum 120 - Grable STEAM 121 - Grable WPAL2025 122 FC Helping FC 124 - Kindergarten Transition Grant 126 - Backpacks for Hunger 131 - Telethon 135 - Awarded Prizes 140 - Science Bowl Grant 141 - Primary Teacher Academy 142 - PTA Consultation 143 - Educator Leadership Academy 144 - Expanding Innovation Grant 145 - FC Hacks	147 - Light Initiative 149 - Fox Trot Fun Run 150 - Student Collections 152 - Athletic Activities 153 - Athletic Sponsorship 154 - World Language Conference 155 - Mini-Grants 156 - Mobile Fab Lab 157 - ABC Create 199 - Tech Dept Activity 222 - Ready to Learn Grant 360 - Safe Schools Grant 361 - Safety & Security Grant 411 - Title I 421 - Title II 431 - Title IV 470 - Title III ESL 510 - IDEA Section 619 520 - IDEA 613 - 2013 GO Bonds 617 - 2017 GO Bonds 891 - ACCESS 986 - ESSER I 987 - Other CARES, ARP 988 - GEER I 989 - ESSER II 990 - ARP ESSER III 993 - ECF 994 - ARP ESSER - Learning Loss 995 - ARP ESSER - Summer Programs 996 - ARP ESSER - Afterschool Programs 997 - ARP ESSER - Homeless 998 - ARP ESSER - ER Relief for Other Entities	00-Non-Designated 17-Early Childhood 18-Kindergarten 19-Elementary(Gr 1-5) 22-Elementary(Gr 6) 23-Grade 7 Athletics 24-Grade 8 Athletics 29-Secondary (MS) / MS Athletics 33-Grade 9 Athletics 34-JV Athletics 39-Secondary (HS) / Varsity Athletics	00-Non-Designated 03-Literacy Center 04-O'Hara Elem 05-Fairview Elem 07-Kerr Elem 08-Hartwood Elem 10-Dorseyville MS 12-Fox Chapel HS 13-FCASD Virtual 14-AW Beattie	000 - Non-Designated 001 - Maintenance 103 - Deputy Superintendent 110 - General Education 121 - Music 122 - Art 123 - Band 129 - Orchestra/Strings 130 - Business Education 140 - Health/Phys Ed 150 - Language Arts 151 - Reading 153 - ESL 160 - World Languages 162 - Spanish Program 170 - Math 180 - Science 182 - Elem Spring Camp 189 - Environmental Camp 190 - Social Studies 240 - Family & Consumer Science 241 - Child Development 260 - Technology 270 - Industrial Arts 310 - Special Education 390 - Alternative Education 510 - Student Activities 540 - Fitness Center 550 - Athletics 551-580 - Individual Sports

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Account Codes:

Expenditure Account Code			Revenue Account Code	
XXX			RXXXX	
100-Salaries/Wages <ul style="list-style-type: none"> ● 111-Administrative Salaries ● 116-Insurance Opt-out (Admin) ● 121-Professional Salaries ● 123-Additional/Overtime Wages ● 126-Insurance Opt-out (Professional) ● 131-Other Professional (Non-Teacher) Salaries ● 133-Overtime Wages (Other Professional) ● 136-Insurance Opt-out (Other Professional) ● 141-Tech Wages ● 143-Overtime (Tech) ● 146-Insurance Opt-out (Tech) ● 151-Clerical Wages ● 153-Overtime (Clerical) ● 154-Work Experience/Intern Wages ● 156-Insurance Opt-out (Clerical) ● 161-Crafts/Trade Wages ● 171-Athletic Worker Wages ● 181-Service Worker Wages ● 183-Overtime (Service Worker) ● 186-Insurance Opt-out (Service Worker) ● 191-IA/PCA Wages ● 193-Overtime (IA/PCA) ● 196-Insurance Opt-out (IA/PCA) 	<ul style="list-style-type: none"> ● 291-403b Employer Match ● 299-Other Employer Benefits 300-Professional Services <ul style="list-style-type: none"> ● 310-Administrative Services ● 322-AIU Services ● 329-Professional Services (Education) ● 330-Professional Services (Non-Education) ● 348-Technology Services ● 350-Safety/Security Services ● 360-Employee Training ● 390-Other Professional Services 400-Property Services <ul style="list-style-type: none"> ● 415-Laundry Services ● 424-Utilities - Water ● 431-Building Maintenance ● 432-Repair of Equipment ● 438-Repair of Tech Equipment ● 442-Rental of Equipment ● 448-Lease of Tech Services ● 450-Construction Services ● 460-Extermination Services ● 490-Appraisal Services 500-Other Purchased Services <ul style="list-style-type: none"> ● 513-Contracted Transportation ● 515-Public Carrier Transport ● 516-AIU Transport ● 523-General Liability Insurance ● 525-Bonding Insurance ● 529-Student Athlete Insurance ● 538-Utilities - Telecommunications ● 549-Advertising ● 550-Printing ● 561-Tuition (Other LEA) ● 562-Tuition (Charter School) ● 563-Tuition (Non-Public) ● 564-Tuition (Vocational) ● 567-Tuition (Approved Private) ● 568-Tuition (Private Rehabilitative) ● 572*-Food Service Management ● 580-Travel 	<ul style="list-style-type: none"> ● 591-Services Purchased Locally ● 594-595-AIU Payment by Withholding ● 596-AIU Direct Payment 600-Supplies <ul style="list-style-type: none"> ● 610-General Supplies ● 611-Medical Supplies ● 621-Utilities - Natural Gas ● 622-Utilities - Electricity ● 626-Gasoline ● 631*-Food Purchased ● 632*-Milk Purchased ● 633*-Donated Commodities ● 635-Meals & Refreshments ● 640-Books & Periodicals ● 658-Tech Supplies & License Fees 700-Property/Equipment <ul style="list-style-type: none"> ● 740-Depreciation ● 752-Capital New Equipment ● 756-Capital New Tech Equipment ● 758-Capital New Software ● 762-Capital Replacement Equipment ● 766-Capital Replacement Tech Equipment ● 768-Capital Replacement Software 800-Other Objects <ul style="list-style-type: none"> ● 810-Dues & Fees ● 820-Claims & Judgements ● 831-Interest (Loans & Lease) ● 832-Interest (Bonds) ● 840-Budgetary Reserve ● 860-Grants to Service Organizations ● 880-Refund of Prior Year Receipts ● 891-Misc Expenditures ● 893-Scholarships/Awards ● 899-Pass-thru Funds 900-Other Financing <ul style="list-style-type: none"> ● 911-Principal (Loans/Lease) ● 912-Principal (Bonds) ● 931-Transfer to Capital Projects ● 932-Transfer to Athletic Capital ● 939-Transfer to Other Fund 	R6000s-Local Revenue <ul style="list-style-type: none"> ● R6111-Current Real Estate Tax ● R6112-Interim Real Estate Tax ● R6113-Public Utility Realty Tax ● R6114-Payments in Lieu of Tax ● R6143-Local Services Tax ● R6151-Earned Income Tax (EIT) ● R6153-Real Estate Transfer Tax ● R6411-Delinquent Real Estate Tax ● R6451-Delinquent EIT ● R6510-Earnings on Investments ● R6611*-Lunch Sales ● R6612*-Breakfast Sales ● R6621*-Ala Carte Sales ● R6630*-Special Functions ● R6690*-Other Food Service Revenue ● R6710-Admissions ● R6740-Fees Collected from Students ● R6831-Federal Pass-Thru Revenue ● R6910-Rental Income ● R6920-Donations ● R6941-Regular Day Tuition ● R6942-Summer School Tuition ● R6962-Revenue for Services to LEAs ● R6991-Refund of Prior Year Expense ● R6999-Misc Revenue R7000s- State Revenue <ul style="list-style-type: none"> ● R7111-Basic Ed Subsidy ● R7112-Reimbursement FICA ● R7160-Tuition Sec 1305/1306 ● R7271-Special Ed Subsidy ● R7311-Pupil Transport Subsidy ● R7312-Charter Transport Subsidy ● R7320-Reimbursement PlanCon ● R7330-Reimbursement Health Services ● R7340-Property Tax Reduction 	<ul style="list-style-type: none"> ● R7360-Safe Schools Revenue ● R7505-Ready to Learn Grant ● R7600*-State Subsidy-Food Service ● R7820-Reimbursement PSERS R8000s-Federal Revenues <ul style="list-style-type: none"> ● R8514-Title I Revenue ● R8515-Title II Revenue ● R8516-Title III Revenue ● R8517-Title IV Revenue ● R8531*-Federal Subsidy-Food Service ● R8533*-Donated Commodities ● R8741 - ESSER I Stimulus ● R8742 - GEER I Stimulus ● R8743 - ESSER II Stimulus ● R8744 - ARP ESSER III Stimulus ● R8747 - ARP ECF ● R8749 - Other CARES, CRRSA or ARP Funding ● R8751 - ARP Learning Loss ● R8752 - ARP Summer Programs ● R8753 - ARP Afterschool Programs ● R8754 - ARP Homeless Youth ● R8755 - ARP ER Relief for other entities ● R8810-Medicaid Reimbursement (ACCESS) ● R8820-Medicaid Claims R9000s-Other Revenue <ul style="list-style-type: none"> ● R9290-Extended Lease Proceeds ● R9310-General Fund Transfers ● R9330-Capital Fund Transfers ● R9351-Food Service Transfers ● R9380-Student Activity Transfers ● R9400-Sale of Fixed Assets ● R9990-Insurance Proceeds

*Applicable to Food Service Fund Only
Reflective as of PDE Chart of Accounts dated 10.25.2021

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Examples of Budget Codes:

Budget Code = 1011100003912121 (610)						
10	1110	000	39	12	121	(610)
General Fund	Regular Education	Non-Designated	Secondary	High School	Music	General Supplies
The item being purchased was for high school music class(es).						

Budget Code = 1022714111904000 (360)						
10	2271	411	19	04	000	(360)
General Fund	Staff Development - Instructional/Certified	Title I Funds	Elementary	O'Hara Elem	Non-Designated	Employee Training
This expense is relating to professional development registration for a teacher at O'Hara Elementary being paid for with Title I federal funds.						

Budget Code = 1022409930000000 (756)						
10	2240	993	00	00	000	(756)
General Fund	Computer Assist Services	Emergency Connectivity Fund	Non-Designated	Non-Designated	Non-Designated	New Capital Tech Equipment
This expense is new technology equipment - to be paid for with the ECF Funding. The expense is for equipment for the entire district.						

Budget Code = 1000000120000000 (R6111)						
10	0000	012	00	00	000	(R6111)
General Fund	Revenues	Blawnox	Non-Designated	Non-Designated	Non-Designated	Current Real Estate Tax
This is a revenue code for Blawnox Current Real Estate Tax Collection.						

Budget Code = 1000001430000000 (R6962)						
10	0000	143	00	00	000	(R6962)
General Fund	Revenue	Educator Leadership Academy	Non-Designated	Non-Designated	Non-Designated	Services Provided to LEAs
This is a revenue code for fees paid by another school district to have personnel attend the Educator Leadership Academy hosted by FCASD.						

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Revenues

School district funding consists of local, state and federal revenue sources. The funds are used to provide instruction and support services in adherence to school code.

Local Sources

Local sources of Revenue are all coded within the 6000s. These are monies received within the boundaries of the school district. They include:

- Collectable Taxes:
 - Current Real Estate Tax - Collected for six municipalities: Aspinwall, Blawnox, Fox Chapel, Indiana Twp, O'Hara Twp & Sharpsburg. Fox Chapel and O'Hara use Jordan Tax Service to collect their taxes. The other 4 municipalities elect their own tax collectors. Real Estate Tax = Property Assessment minus homestead exemptions (if applicable) X FCASD Millage Rate.
 - Interim Real Estate Tax - Tax revenue based on increases in assessment valuations throughout the year on local property relating to construction/improvements.
 - Public Utility Realty Tax - Revenue collected and distributed by the Commonwealth pursuant to Act 66 of 1970. The allocation is based on the district's total revenues as a ratio of all participating districts, and based on what taxes could have been collected had utility companies not been exempt from real estate taxes.
 - Payments in Lieu of Tax - Revenue received for properties off of the tax roll relating to public housing, forest & game lands, water conservation or flood control.
 - Local Services Tax (LST) - Tax payable by any individual who held a job or profession within the district. The total tax is \$52/year with the district receiving \$5 per person and the municipality receiving the remaining \$47.
 - Earned Income Tax (EIT) - Tax payable based on all earned income of any individual living within the district. For Aspinwall, Blawnox, Fox Chapel, Indiana Twp and Sharpsburg residents - 1% on every dollar earned; .5% to the district and .5% to the municipality. O'Hara Twp is run by a Home Rule Charter and has an earned income tax of 1.3% of every dollar earned; .5% to the district and .8% to the municipality. Earned Income is collected via Keystone Collections.
 - Real Estate Transfer Tax is collected by the County Recorder of Deeds based on the value of all real estate property sold within the district. The tax is typically 1% of the sale price; .5% to the district and .5% to the municipality.
- Delinquent Taxes:
 - Delinquent Real Estate Tax - Prior year tax revenue collected via the district's delinquent tax collector, PA Del Tax, or it's solicitor.
 - Delinquent EIT - Prior year earned income tax revenue collected via Keystone Collections.
- Earnings on Investment - Interest earned on district investments.
- Admissions - Gate receipts for athletic events as well as admission fees for any applicable student activities.
- Fees Collected From Students - fees relating to student activities such as field trips, parking, additional learning programs and testing services as well as fines for parking or lost books.
- Federal Pass-thru revenue - Federal funds that are received from school districts or other intermediate sources acting as an agent of the federal government.
- Rental Income - revenues received for the use of district buildings and facilities based on an approved fee schedule.
- Donations - funds donated and granted to the district with no obligation to be returned. Most donations received are from PTO/PTAs, local companies/corporations, and/or private citizens/foundations.
- Regular Day Tuition from Other LEAs - Revenue received for non-residents receiving education provided by the district. This often includes students who may have started the year within the district and then moved out, but for continuance of education remain attending the district. In most cases the students' new district is invoiced for this cost.
- Summer School Tuition - Tuition paid for summer school programs including the STEAM summer program and various high school/middle school summer classes. These are for programs that are not part of the normal curriculum.

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- Services Provided to Other LEAs - Fees paid to the district from other school districts for services offered including the Primary Teacher Academy and Educator Leadership Academy.
- Refund of Prior Year Expense - Funds received as a refund of payments made in previous years.
- Misc Revenue - any other locally sourced revenue that can not be classified elsewhere.
- Food Service Revenues - There are a number of revenue codes only relating to the Food Service fund and not applicable to the General Fund including:
 - Lunch Sales - Sales based on school meal program
 - Breakfast Sales - sales based on school meal program
 - Ala Carte Sales - Cost for any items deemed “ala carte” and not part of the official “school meal”
 - Special Functions - Revenues received for catering provided by the Food Services Department.
 - Other Food Service Revenues - Other revenue including rebates and vending machines

State Sources

State sources of Revenue are all coded within the 7000s. These are monies collected and distributed by the Commonwealth to support the activities of the district. Most of these revenues are categorized as subsidies received or receivable by the PA Department of Education as well as reimbursements due for specific expenditures:

- PA Education Subsidies
 - Basic Education Funding - Primary source of state funding provided to local school districts. Funding is based on the PA State Budget and distributed based on a funding formula. The formula takes multiple factors into account including student count, poverty levels, median household index, local effort capacity, sparsity-size.
 - Tuition for Section 1305/1306 students - Revenue received relating to institutionalized or fostered students that have official residency status within the district. This is a payment provided by the state if applicable each year.
 - Special Education Subsidy - Subsidy paid to school districts based on increased costs associated with the education of exceptional children in mandated special education programs.
- PA Subsidies/Reimbursements based on District Expenses
 - Transportation Subsidy (Student Transportation & Charter School Transportation) - Allocation based on prior year actual and allowable transportation expenses as reported on the Annual Transportation Report.
 - Reimbursement of Sinking Fund Payments - Allocation of annual debt service payments based on approved PlanCon projects. Currently FCASD receives reimbursements on three (3) bond issues; GO Bond 2013, GO Bond 2017 and an AW Beattie Bond Issue that the district is responsible for a prorated payment.
 - Reimbursement of Health Services - Allocation based on the prior year’s actual and allowable costs for medical and dental services provided to students (both public and nonpublic).
 - Reimbursement - FICA - The state reimburses school districts 50% of their employer paid share of FICA payroll taxes. The district is responsible to pay the full share upfront and then quarterly receives the reimbursement.
 - Reimbursement - PSERS - The state reimburses school districts 50% of their employer paid contributions for PSERS. The district is responsible to pay the full share upfront and then quarterly receives the reimbursement.
- State Property Tax Reduction - Gaming revenue received from the Commonwealth as a result of Special Session Act 1 of 2006, and used to reduce real estate taxes on approved Homestead & Farmstead properties within the district.
- PA State Grants
 - Ready to Learn Grant - Revenue authorized by Act 126 of 2014 to provide resources to schools regarding pre-k and full day kindergarten and other proved educational programs.

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- Safety & Security Grant - Revenue received from the PA Commission on Crime and Delinquency (PCCD) relating to the safety & security of PA school districts.

Federal Sources

Federal sources of revenue are all coded within the 8000s. These are monies collected and distributed by the federal government to support specific categories of expenditures. The PA Department of Education typically acts as the agent in the distribution of these funds:

- Restricted Grants/Title Programs
 - Title I - Revenue received to be used in programs aimed at meeting the needs of low income and disadvantaged children. Per pupil allocation must be justified based on the basis of an approved program. Money from this source is distributed through the budget in varying expenditure accounts. The money is also anticipated to be spent to fund remedial learning in certain targeted and parochial schools within the district.
 - Title II - Revenue received to be spent on expenses relating to teacher and principal training and recruiting.
 - Title III - Revenue received to be spent on students in the English as a Second Language (ESL) program.
 - Title IV - Revenue received to be spent on student support and academic enrichment services.
- Federal Stimulus Grants - Varying grants created to fund and support districts during and through recovery of the COVID-19 pandemic. These include:
 - Elementary and Secondary School Emergency Relief Fund I (ESSER I) - Funded through the CARES Act of 2020
 - Governor's Emergency Education Relief Fund (GEER I) - Funded through the CARES Act of 2020 - specific to special education
 - Elementary and Secondary School Emergency Relief Fund II (ESSER II) - Funded through the CRRSA Act of 2021
 - American Rescue Plan Elementary and Secondary School Emergency Relief Fund III (ARP ESSER III) - Funded through the ARP Act of 2021
 - Includes separate codes for grant set asides including Learning Loss, Summer Programs and Afterschool Enrichment
 - Emergency Connectivity Fund (ECF) - Funded through the ARP Act of 2021
 - Other CARES, CRRSA and ARP Grant Funds - Include revenue provided through additional safety & security grants disbursed by PCCD.
- Medicaid Assistance
 - SBAP (School Based ACCESS Program) which provides reimbursements to districts for direct, eligible health related services. Services are provided to Medicaid enrolled special needs students. Claims are processed through the Public Consulting Group. Reimbursable services include (but are not limited to) transportation, occupational therapy, physical therapy, psychological counseling, etc.
 - Medicaid claims - The Medicaid Administrative Claiming (MAC) Program reimburses districts directly for costs associated with administrative Medicaid-related activities.

Other Financing Sources

Other sources of revenue are coded within the 9000s. These are monies relating to other types of financing that doesn't meet local, state or federal qualifiers:

- Extended Term Lease Proceeds - Proceeds relating to the extended financing of leases and loans. This is often not a cash revenue but the cost or value of equipment that was purchased via a long term lease. Because the district records the full cost of the equipment as an expense, the value is also coded as a revenue to offset that expense. The actual annual lease payment is recorded under debt services.
- Interfund Transfers-In - Monies paid from another fund within the district for goods and services attributable to that fund, but paid out of another.
- Sale of Fixed Assets - Monies received from the sale of district owned equipment.
- Insurance Recoveries - Monies received as a result of insurance claims and losses incurred.

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Expenditures

There are several classifications used regarding expenditures based on the dimensions explained above (fund, function, etc). The two main classifications are by Function and by Object/Account. FCASD Also summarizes based on personnel versus mandated/contracted and non-mandated expenditures.

By Function

- **Instructional Services (1000s)** - All activities dealing with the interaction between teachers and students which can be directly attributed to a program of instruction and include the subfunctions:
 - 1100 - Regular Education - activities designed to provide grades K-12 with learning experiences to prepare students for their futures.
 - 1200 - Special Education - activities designed for students who have special needs in pre-k, elementary and secondary levels.
 - 1300 - Vocational Education - activities providing more specialized learning experiences to prepare students for careers in occupational fields.
 - 1400 - Other Programs - activities providing learning experiences not included elsewhere. This would include summer programs and any afterschool programs a school may offer.
 - 1500 - Non-Public Education - activities relating to non-public educational entities within the district.
 - 1800 - Pre-Kindergarten Programs - activities relating to a pre-kindergarten instructional program.
- **Support Services (2000s)** - All services which provide administrative, technical and logistical support to facilitate and enhance instruction. This includes guidance and health services. These includes the subfunctions of:
 - 2100 - Pupil Personnel Services - Activities designed to assess and improve the well-being of students to supplement the instructional process.
 - 2200 - Instructional Staff Services - Activities associated with assisting, supporting, advising and directing the instructional staff with the content and or process of providing instruction.
 - 2300 - Administrative Services - Activities relating to establishing and administering policy in connection with the operation of the district.
 - 2400 - Health Services - Activities relating to the physical and mental health services which are not direct instruction.
 - 2500 - Business Services - Activities concerned with paying, transporting, exchanging and maintaining goods and services for the district. Includes the fiscal and internal services for operating the district.
 - 2600 - Operations & Maintenance Services - Activities relating to keeping the physical plant open, comfortable and safe for use. Also includes keeping the grounds, buildings and equipment in effective working condition.
 - 2700 - Transportation Services - Activities relating to the transport of students to and from school, according to state and federal law. It includes only the trips between home and school. Transportation relating to field trips or student activities are charged to the appropriate function in which that activity falls.
 - 2800 - Central Services - Activities, other than general administration, that supports the instructional and supporting services programs of the district. Activities include staff services, technology and evaluation services.
 - 2900 - Other Support Services - All other activities that support the instructional process but do not fall within any of the previous categories.
- **Non-Instructional Services (3000s)** - All activities concerned with providing non-instructional services to students, staff or the community.
 - 3200 - Student Activities & Athletics
 - 3300 - Community Services
 - 3400 - Scholarships
- **Facilities Acquisition, Construction & Improvement Services (4000s)** - Expenditures relating to construction, remodeling, additions and improvements of buildings and sites:
 - 4200 - Site Improvements - Costs incurred to improve existing land and land improvements.
 - 4300/4400 - Architecture/Engineering Services - Costs specifically related to architectural and engineering services for either new construction or for existing land/buildings.

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- 4500/4600 - Construction Services - Costs relating to the construction of new or additional buildings as well as the renovation of existing buildings.
- **Other Financing Uses (5000s)** - Expenditures relating to debt service and transfers of money between funds.
 - 5100 -Debt Service & Other Financing - All expenses relating to debt payments of a district as well as refunds of prior year revenues.
 - 5200 - Interfund Transfers-Out - All transfers to external funds.
 - 5800 - Suspense Account - This account is used as a holding account while an expenditure is awaiting allocation.
 - 5900 - Budgetary Reserve - Budgetary reserve is strictly a budgetary account. It will not display on the Annual Financial Report (AFR). Rather it is used as a holding account for additional budgeted funds for any unforeseen/emergency expenditures that may arise during the course of a year. By using 1 reserve account it eliminates the need for “fluff” within the smaller budgeted accounts and those accounts can budget based on a more actual cost basis.

By Object

Another way to group together expenditures is by Object/Account:

- **Personnel Services - Salaries (100s)** - Include all gross salaries paid to employees of the district. Salaries are further broken down based on type:
 - 110 - Official/Administrative - A group of assignments comprising the various skill levels required to perform management activities on behalf of the district.
 - 120 - Professional - Educational - Grouping of assignments requiring a high degree of knowledge and skills through at least a baccalaureate degree, including skills in the field of education or educational psychology.
 - 130 - Professional - Non-Educational - Grouping of assignments requiring a high degree of knowledge or skills through at least a baccalaureate degree, not not required skills in the field of education. This includes athletic coaches.
 - 140 - Technical - Grouping of assignments requiring a combination of basic scientific knowledge and manual skills which can be obtained through approximately 2 years of post-high school education and/or technical schools.
 - 150 - Clerical - Grouping of assignments to perform the activities of preparing, transferring, transcribing, systemizing, or preserving communications, records and transactions, regardless of the level of skill required.
 - 160 - Craft/Trade - A grouping of manual assignments requiring a relatively high skill level, usually acquired through special training, as well as requiring considerable judgement and thorough and comprehensive knowledge of the processes involved. Included here are the district’s elected tax collectors.
 - 170 - Operative and Laborer - A grouping of manual assignments requiring an intermediate level of skills. Included here are athletic workers.
 - 180 - Service Worker - A grouping of assignments, regardless of the level of difficulty, which relate to protective and non-protective services. Includes resource officers, police officers, maintenance and custodial staff.
 - 190 - Instructional Assistant - Grouping of assignments comprising the various skill levels required to perform activities associated with teaching. Includes PCAs.
- **Personnel Services - Benefits (200s)** - Includes all employer provided benefits paid to employees.
 - 210 - Group Insurance
 - 220 - Employer Social Security Contributions
 - 230 - PSERS Retirement Contributions
 - 240 - Employee Tuition Reimbursement Program
 - 250 - Unemployment Compensation
 - 260 - Worker’s Compensation
 - 280 - Other Post-Employment Compensation
 - 290 - All other fringe benefits not able to be classified elsewhere
- **Purchased Professional & Technical Services (300s)** - Services that require persons or firms with specialized skills and knowledge.

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- 310 - Official/Administrative Services - activities including management consulting activities relating to governance or business and financial management of the district, including tax collection services.
- 320 - Professional Services - Educational - Services in support of the instructional programs and its administration. Includes counseling and guidance services, substitute staffing and AIU services.
- 330 - Other Professional Services - Services other than educational in support of district operations. Included here are doctors, dentists, lawyers, auditors, etc.
- 340 - Technical Services - Services that require basic scientific knowledge and/or manual skills. Included here are also expenditures relating to the district technology plan and copier lease payments.
- 350 - Security/Safety Services - Services incurred to provide safety measures to the district.
- 360 - Employee Training - Expenditures for the professional development of all district personnel.
- 390 - Other Professional Services - All other services that cannot be classified elsewhere. Included here are crossing guards.
- **Purchased Property Services (400s)** - Services purchased to operate, repair, maintain and/or rent properties owned/used by the district.
 - 410 - Cleaning Services - Services to provide cleaning to buildings as well as uniforms.
 - 420 - Utility Services - Water/Sewage utility costs
 - 430 - Repairs & Maintenance Services - Services for repairs and maintenance not provided by district personnel. Includes contracts for the upkeep of buildings, equipment and vehicles.
 - 440 - Rentals - Costs for rental or leasing of land, buildings and/or equipment.
 - 450 - Construction Services - Expenditures for constructing, remodeling and renovating buildings or other district infrastructure.
 - 460 - Extermination Services - Costs for extermination services not provided by district personnel.
 - 490 - Other Purchased Property Services - Other services not classified elsewhere within this category.
- **Other Purchased Services (500s)** - Amounts paid for services not provided by district personnel, but provided by other organizations.
 - 510 - Student Transportation Services - Expenditures for transporting pupils to and from school and/or other school related activities.
 - 520 - Insurance - General - Expenditures for insurance coverage (not relating to employee benefits).
 - 530 - Communications - Expenditures relating to the costs of telecommunications.
 - 540 - Advertising - Costs of advertising media and its corresponding administrative costs.
 - 550 - Printing - Costs associated with the printing of forms/posters and other district publications.
 - 560 - Tuition - Expenditures to pay other outside educational agencies for educational services provided to students residing within the district.
 - 570 - Food Services Management - Constructed expenditures for the operation of a local food service facility. This is for substitute cafeteria workers and is only included in the Food Service Fund's Annual Financial Report.
 - 580 - Travel - Expenses relating to transportation, meals and lodging incurred by staff members or students traveling on behalf of the district. Per diem in lieu of reimbursement can also be coded here.
 - 590 - Misc Expenditures - All other costs not classified elsewhere in this category.
- **Supplies (600s)** - Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated in use.
 - 610 - Expenditures for all general and art supplies acquired for use by the district, including shipping costs. Includes consumable teaching supplies, paper, pencils, postage and other supplies/equipment of a relatively low unit costs necessary for instruction or administration. Also included are food costs relating to Family & Consumer Science class.
 - 620 - Expenditures for energy consumed by the district including natural gas, electricity and gasoline. Does not include gasoline purchased through a contracted bus carrier.
 - 630 - Expenditures for food. Includes costs of meals/refreshments for meetings, training, etc.
 - 640 - Expenditures relating to purchase of books, textbooks and periodicals, including digital licenses for online texts.

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- 650 - Technology related supplies used in conjunction with technology related hardware or software such as caples, ipads, flash drives, etc. Also includes software license fees.
- **Property (700s)** - Expenditures for the acquisition of fixed assets, including new and replacement equipment.
 - 750 - New Capital Expenditures
 - 760 - Replacement Capital Expenditures
- **Other Objects (800s)** - Amounts paid for goods and services not otherwise classified in objects 100 - 700.
 - 810 - Dues & Fees - Expenditures or assessments for membership in professional or other organizations, bank fees.
 - 820 - Claims, Judgements & Penalties - expenditures for claims and legal judgements against the district.
 - 830 - Interest - expenditures for the interest payable on notes, bonds, purchasing agreements and leases.
 - 840 - Budgetary Reserve/Contingency - Account to be used with transfers from budgetary reserve.
 - 860 - Donations to Municipal and Service Organizations = Amounts donated by the district for community services including recreation, civic, public library, child care, or other community services.
 - 880 - Refunds of Prior Year Receipts - Expenditures for the refund of taxes, tuition, transportation charges, or any other revenue received in a prior year.
 - 890 - Miscellaneous - Expenditures for all other goods and services not classified elsewhere.
- **Other Financing Uses (900s)** - Expenditures relating to the transfer for monies to other funds or to record payment of principal towards debt service.
 - 910 - Principal - Payment towards principal costs relating to debt service.
 - 930 - Fund Transfers - Transfers of money to another Fund within the district.

By Expenditure/Budgetary Control

Another way to break down the budgetary expenditures is based on varying levels of control over a year to year basis. There are 5 categories when looking at the expenditures this way:

- **Personnel** - Costs associated with the wages and benefits for staff.
 - Control over these expenditures are based on staffing levels and are guided by Collective Bargaining Agreements (CBA).
 - Personnel is the largest cost center of any school district making up over 74-75% of the overall budget.
- **Mandated/Contractual** - Expenditures tied to state/federal mandates or contracts through the district.
 - Includes lease payments, transportation contract, substitute staffing, tax collection commissions, legal service fees, etc
 - This is the second largest portion of the budget making up approximately 14-15% of the overall budget.
- **Debt Service/Transfers to Other Funds** - Expenditures include debt service and transfers into other district funds such as the capital projects fund.
 - This makes up approximately 5% of the overall budget.
- **Non-Mandated/Non-Contractual** - All other expenditures not tied to a contract, collective bargaining agreement or state/federal mandate. This is the category a district potentially has the most control over on year to year cost adjustments, however it is usually less than 5% of the overall budget.
- **Budgetary Reserve** - A holding account for additional budgeted funds for any unforeseen/emergency expenditures that may arise during the course of a year. Budgetary Reserve is a dollar amount set by the district to be used for transfers throughout the year, if needed. It encompasses 1% approximately, of the overall budget.