



Chart of Accounts

Board Member Training
January 4, 2023

Account Code Structure

- Fund - XX
- Function - XXXX
- Object - XXX
- Funding Source - XXX
- Instructional Organization - XX
- Operational Unit - XXX
- Subject Matter - XXX
- Job Classification - XXX
- Special Cost Center -XXXX



Chart of Accounts

for

PA Local Educational Agencies

2023-2024 FY

Published 8/25/23

FUND LEVEL



Fund Level Classification

- GASB – Governmental Accounting Standards Board
- Funds are used to account for expenditures and revenues related to a specific activity or series of activities.
- Each Fund will have its own balance sheet reporting.
- Different Types of Funds: Governmental, Proprietary, & *Fiduciary*
- Funds are identified with TWO digits.



Governmental Funds – General Fund

- Fund 10: General Fund
 - This is the primary operating fund utilized by MASD.
 - The main operations of MASD will be recorded here i.e. instructional services, support services, administrative services, etc.
 - In addition, state and federal grants will be accounted for in the General Fund



Governmental Funds – Special Revenue Funds

- Fund 21: Student Sponsored Activity Fund
 - Middle School Activities i.e. MS TSA, 6th, 7th & 8th Grade Field Trips
 - High School Activities i.e. Class of 2024, Student Government, FFA, Football
- Fund 27: Public Purpose (Expendable) Trust Fund
 - Maintains the principal and earnings of a Trust that benefits the LEA i.e. Dersham, Kleckner, Ruckle, Shower Scholarships



Governmental Funds – Capital Projects Funds

- Fund 32 – Capital Reserve Funds
 - Limited use to specific time periods.
 - Expenditures must be accounted for within the fund and not transferred out to other Funds.
 - \$500K Track maintained here
- Fund 39 – Other Capital Projects Funds
 - All other Capital Projects activity would be reported here.
 - Presently not utilized.



Proprietary Funds – Enterprise Funds

- Fund 51 – Food Service/Cafeteria Operations
 - Revenues & Expenses for Cafeteria Operations



FUNCTION LEVEL



Function Level Classification

- Functions are utilized to account for expenditures by groupings of related activities.
- There are five (5) broad Function Classification Areas:
 - Instruction
 - Support Services
 - Operation of Non-Instructional Services
 - Facilities Acquisition, Construction, and Improvement Services
 - Other Financing Uses



1000 Function Series - Instruction

- Expenditures coded to the 1000 Function series all relate directly to programs of instruction.
- Instructional services will include an interaction between a teacher and a student (this may occur via a web-based medium).
- Related costs that are directly attributable to the instructional program are also included in this category.



1000 Function Series - Instruction

- Major Function Categories within the 1000 series (and some sub functions):
 - I100: Regular Programs – Elementary & Secondary
 - I200: Special Programs – Elementary & Secondary
 - I300: Vocational Education
 - I400: Other Instructional Programs – Elementary & Secondary
 - I500: Nonpublic School Programs



2000 Function Series – Support Services

- Expenditures coded to the 2000 Function Series relate to the support services needed to facilitate and enhance instruction.
- These expenditures are all examples of logistical and supportive services needed in order to ensure an effective and efficient instructional program offering by the LEA.



2000 Function Series – Support Services

- Major Function Categories within the 2000 series:
 - 2100: Support Services – Students
 - 2200: Support Services – Instructional Staff
 - 2300: Support Services – Administration
 - 2400: Support Services – Pupil Health
 - 2500: Support Services – Business
 - 2600: Operation and Maintenance of Plant Services
 - 2700: Student Transportation Services
 - 2800: Support Services – Central
 - 2900: Other Support Services



3000 Function Series – Operation of Non-Instructional Services

- This series records the expenses for ‘non-instructional’ related services.
- Services can be provided to students, staff, or the community.



3000 Function Series – Operation of Non-Instructional Services

- Major Function Categories within the 3000 series:
 - 3100: Food Services
 - 3200: Student Activities
 - 3300: Community Services
 - 3400: Scholarships & Awards



4000 Function Series – Facilities Acquisition, Construction & Improvement Services

- This series records the expenses for capital facilities acquisition, construction, and improvements.
- Expenditures relate to costs benefiting more than one fiscal year.
- Include all costs incurred, including demolition costs, installation, service fees, etc.



4000 Function Series – Facilities Acquisition, Construction & Improvement Services

- Major Function Categories within the 4000 series:
 - 4100: Site Acquisition Services – Original & Additional
 - 4200: Existing Site Improvement Services
 - 4300: Architecture and Engineering Services/Educational Specifications Development – Original & Additional
 - 4400: Architecture and Engineering Services/Education Specifications – Improvements
 - 4500: Building Acquisition and Construction Services – Original and Additional
 - 4600: Existing Building Improvement Services



5000 Function Series – Other Expenditures and Financing Uses

- This series records the expenses not covered in the other function categories, including:
 - Debt Service
 - Prior Year Receipts
 - Fund Transfers
 - Budgetary Reserves



5000 Function Series – Other Expenditures and Financing Uses

- Major Function Categories within the 5000 series:
 - 5100: Debt Service/Other Expenditures and Financing Uses
 - 5200: Interfund Transfers Out
 - 5300: Transfers out to Component Units/Primary Governments
 - 5400: Intrafund Transfers Out
 - 5500: Special and Extraordinary Items
 - 5800: Suspense Account
 - 5900: Budgetary Reserve



OBJECT LEVEL



Object Code Level Classification

- The Object Code describes the service or commodity obtained as a result of the expenditure.
- Expenditures are grouped into Object Code categories based on the type of service or item purchased.



Object Code Level Classification

- There are nine (9) major object categories.
 - 100: Personnel Services/Salaries
 - 200: Personnel Services/Employee Benefits
 - 300: Purchased Professional and Technical Services
 - 400: Purchased Property Services
 - 500: Other Purchased Services
 - 600: Supplies
 - 700: Property
 - 800: Other Objects
 - 900: Other Uses of Funds



Object 100 – Personnel Services/Salaries

- This object is utilized to identify expenditures for permanent, temporary, or substitute salary expenditures.
- Salary expenditures will reflect the gross salary paid to the individual for the services provided to your School.



Object 100 – Personnel Services/Salaries

- Major Object Categories within the 100 Series include:
 - 110: Official/Administrative
 - 120: Professional/Educational
 - 130: Professional/Other
 - 140: Technical
 - 150: Office/Clerical
 - 160: Crafts/Trades
 - 170: Operative & Labor
 - 180: Service Work
 - 190: Instructional Assistant



Object 100 – Personnel Services/Salaries

- Within all of the Object 100 categories, expenditures can be further broken down by the following sub-accounts:
 - 111: Regular Salaries
 - 112: Temporary Salaries
 - 113: Overtime Salaries
 - 114: Sabbatical Leave
 - 115: Termination or Leave Payout Salaries
 - 116: Employee Insurance Opt Out
 - 119: Additional Compensation



Object 200 – Personnel Services/Employee Benefits

- The 200 object codes are utilized to record amounts paid by the LEA on behalf of the employees.
- For example, Health Insurance, PSERS contributions.



Object 200 – Personnel Services/Employee Benefits

- Major Object Categories within the 200 Series include:
 - 210: Group Insurance – Contracted Provider
 - 220: Social Security Contributions
 - 230: PSERS Retirement Contributions
 - 240: Tuition Reimbursement
 - 250: Unemployment Compensations
 - 260: Worker’s Compensation
 - 280: Other Postemployment Benefits (OPEB)
 - 290: Other Current Employee Benefits



Object 300 – Purchased Professional and Technical Services

- The 300 Object Code is for the recording of the purchase of services from external entities who provide specialized skills or knowledge
- For example, Auditors, Lawyers, etc.



Object 300 – Purchased Professional and Technical Services

- Major Object Categories within the 300 Series include:
 - 320: Professional/Educational Services
 - 330: Other Professional Services
 - 340: Technical Services
 - 350: Security/Safety Services
 - 360: Employee Training & Development Services
 - 390: Other Purchased Professional and Technical Services



Object 400 – Purchased Property Services

- The 400 Object Code is utilized to record the expenditures incurred to operate, repair, maintain, and rent property.
- The expenditures can be for properties owned by the LEA or leased by the LEA.
- These expenditures are purchased from external agencies for specialized services.



Object 400 – Purchased Property Services

- Major Object Categories within the 400 Series include:
 - 420: Utility Services other than energy and communication services. For example, water and sewage utility services and storm water fees are recorded here.
 - 430: Repairs & Maintenance Services
 - 440: Rentals
 - 441: Rental of Land & Buildings i.e. golf course
 - 442: Rental of equipment, i.e. aerator, boom lift
 - 450: Construction Services
 - 460: Extermination Services
 - 490: Other Purchased Property Services



Object 500 - Other Purchased Services

- Record purchased services that are not already accounted for in the previous Object Code classifications.



Object 500 - Other Purchased Services

- Major Object Categories within the 500 Series include:
 - 510: Student Transportation Services
 - Transportation services (outsourced) 513 Object Code. Additionally, cost of fuel purchased for use by contracted carrier
 - 520: Insurance/General
 - 530: Communications
 - 540: Advertising & Public Relations
 - 550: Printing & Binding
 - 560: Tuition
 - 562: Tuition to Charter Schools
 - 564: Tuition to Area Vo-Tech
 - 580: Travel
 - 590: Miscellaneous Purchased Services



Object 600 - Supplies

- The 600 Object Codes are where the consumable materials needed to operate a school are recorded.



Object 600 - Supplies

- Major Object Categories within the 600 Series include:
 - 610: General Supplies
 - 620: Energy
 - 630: Food
 - *Food Utilized in a culinary education program would be recorded in 610*
 - *Donated Commodities would be recorded to 633.*
 - 640: Books & Periodicals
 - 650: Supplies & Fees/Technology Related



Object 700 - Property

- The Object Codes in the 700 series are for the expenditures associated with the acquisition of fixed (capital) assets.
- Includes the acquisition of land, buildings, and equipment (new or replacement).



Object 700 - Property

- Major Object Categories within the 700 Series include:
 - 710: Land and Improvements
 - 720: Buildings
 - 740: Depreciation
 - 750: Equipment/Original & Additional
 - Object 752 is utilized for NEW equipment such as a snowplow.
 - Object 756 is utilized for NEW technology equipment, such as, computers, printers, etc.
 - 760: Equipment/Replacement
 - 770: Amortization Expense
 - 780: Infrastructure Assets
 - 790: Property



Object 800 – Other Objects

- This category is a ‘catch-all’ for the expenditures not already captured in the 100-700 object categories.



Object 800 – Other Objects

- Major Object Categories within the 800 Series include:
 - 810: Dues & Fees
 - 820: Claims, Judgments and Penalties against the LEA (settlements)
 - 830: Interest
 - 840: Contingency (reserve)
 - 860: Donations to Municipal and Community Service Organizations
 - 880: Refunds of Prior Year Receipts
 - 890: Miscellaneous Expenditures



Object 900 – Other Uses of Funds

- There are two main uses for this series:
 - Recording of the redemption of principal on debt
 - Fund transfers



Object 900 – Other Uses of Funds

- Major Object Categories within the 900 Series include:
 - 910: Redemption of Principal
 - 930: Fund Transfers
 - 940: Transfers to Component Units
 - 950: Transfers to Primary Government
 - 990: Miscellaneous Other Uses of Funds



FUNDING SOURCE LEVEL



Funding Source Level Classification

- The Funding Source is utilized to account for expenditures according to their revenue source.
- This is most helpful when specialized reporting is required for the funding source, for example a federal grant report.
- The Funding Source has THREE digits.
 - The first digit denotes the source of the funds
 - The second and third digits denote the authority and specific project



Funding Source Level Classification

- Funding Sources are broken down into the following categories
 - 000 – Non-Categorical
 - 100-190 – Local Projects
 - 200-390 – State Projects
 - 400-990 – Federal Projects
 - 400 – ESEA/All Title Programs
 - 500 – Individuals with Disabilities Education Act (IDEA)
 - 700 – Child Nutrition Projects
 - 900 – Miscellaneous Federal Programs



Common Funding Source Examples

- Funding Source 222 – Ready to Learn Block Grant
- Funding Source 360 – Safe Schools
- Funding Source 390 – Extra Grants
- Title Programs
 - Funding Source 411 – Title I
 - Funding Source 421 – Title II
 - Funding Sources 431 – Title IV
- Funding Source 520 – Regular IDEA, Part B
- Funding Source 710 – School Lunch Program
- Funding Source 720 – School Breakfast Program



ESSERs Funding Source Examples

- 989 – ESSER II - Elementary and Secondary School Emergency Relief Fund
- 990 – ESSER III – Elementary and Secondary School Emergency Relief Fund
- 994 – ARP Act ESSER – Learning Loss
- 995 – ARP Act ESSER – Summer Programs
- 996 – ARP Act ESSER – Afterschool Programs
- 997 – ARP Act ESSER – Homeless Children and Youth



OTHER EXPENDITURE LEVEL CODES



Instructional Organization

- The Instructional Organization is a means to record expenditures by instructional level.
 - 00 – District-Wide
 - 10 – Elementary
 - 20 – Middle School
 - 30 – Secondary



Other Expenditure Dimensions

- Operational Unit – Segregates costs by School
 - 200: MASD Elementary
 - 201: MASD Intermediate
 - 500: MASD Middle School
 - 800: MASD High School
- Subject Matter – Records expenses by particular subject areas
 - 260: Technical Education
 - 550: Athletics Programs
- Job Classification – Not Utilized
- Special Cost Center – Used for any other manner needed by LEA



Revenue Accounts



Revenues

- Revenues are broken down into Local, State, and Federal Sources.
- Additionally, Revenue Codes in the 9000 Series are utilized for other types of revenue (e.g. funds from another District fund)



6000 – Revenue from Local Sources

■ Local Revenue is recorded into the following Categories:

- 6100: Taxes Levied/Assessed by the LEA
- 6200: Discounts Taken on Taxes Levied/Assessed by the LEA
- 6300: Penalties and Interest Collected on Taxes Levied/Assessed by the LEA
- 6400: Delinquencies on Taxes Levied/Assessed by the LEA
- 6500: Earnings on Investments
- 6600: Food Service Revenue
- 6700: Revenues from LEA Activities
- 6800: Revenues from Intermediary Sources/Pass-Through Funds
 - PA LEAs receive federal IDEA dollars, they are passed from the State to the local Intermediate Units and then to the District. Therefore, at the District level these funds will not be accounted for in a federal revenue account, rather the District will utilize the 6832 Revenue Code for these funds.
- 6900: Other Revenue from Local Sources



7000 – Revenue from State Sources

- 7100
 - 7111: Basic Education
 - 7112: State Share of Social Security
- 7200: Revenue for Specific Educational Programs
- 7300: Revenue for Non-Educational Programs
 - 7361 – PCCD School Safety Grants
 - 7362 2022-23 School Mental Health & Safety and Security Grants
 - 7369 – PDE Targeted Safe Schools Grants
- 7500: State Revenue not Listed Elsewhere
- 7600: Revenue for Milk, Lunch, and Breakfast Programs
- 7800: Revenue from Commonwealth of PA
 - 7820: State Share of Retirement Contributions
- 7900: Revenue for Technology



8000 – Revenue from Federal Sources

- Federal Revenue is recorded into the following Categories:
 - 8500: Restricted Grants-in-Aid from the Federal Govt thru PA
 - 8700: Federal Stimulus Funding
 - 8740 Revenues Series utilized for the CARES Revenues
 - 8741 – Elementary and Secondary School Emergency Relief Fund (ESSER I). Use with Funding Source 986
 - 8743 – ESSER II. Use with Funding Source 989.
 - 8744 – ESSER III. Use with Funding Source 990.
 - 8750
 - 8751 – ARP ESSER Learning Loss. Use with Funding Source 994.
 - 8752 – ARP ESSER Summer Programs. Use with Funding Source 995.
 - 8753 – ARP ESSER Afterschool Programs. Use with FS 996.
 - 8754 – ARP ESSER Homeless Children & Youth Funds (ARP-HCY)
 - 8800: Medical Assistance (MA) Reimbursements



9000 – Other Financing Sources

- Other Financing Sources are categorized as follows:
 - 9100: Sale of Bonds/Notes
 - 9300: Interfund Transfers – In
 - 9400: Sale of or Compensation for Loss of Fixed Assets
 - 9500: Capital Contributions – Propriety Funds
 - 9700: Transfers In from Component Units/Primary Governments
 - 9800: Intrafund Transfers – In
 - 9900: Other Financing Sources not listed Elsewhere



Balance Sheet Accounts



Balance Sheet Accounts - Assets

- The final series of accounts are the Balance Sheet accounts.
- These accounts are broken down into assets, liabilities, and fund balances.



Current Assets

- Current Assets are defined as Cash or anything that can easily be converted to cash. These include:
 - 0100: Cash & Cash Equivalents
 - 0110: Investments
 - 0120: Taxes Receivable
 - 0130: Due from Other Funds
 - 0140: Due from Other Governments
 - 0142: Subsidies due from State
 - 0143: Subsidies due from Federal
 - 0150: Other Receivables
 - 0170: Inventories
 - 0180: Prepaid Expenditures
 - 0190: Other Current Assets



Capital Assets

- These are assets that have a useful life beyond the current reporting period.
 - 0210: Land and Site Improvements (Inexhaustible Capital Assets)
 - 0220: Buildings and Building Improvements
 - 0230: Tangible Property and Intangible Right to Use Assets
 - 0240: Accumulated Depreciation & Amortization
 - 0250: Construction in Progress
 - 0260: Long Term Prepayments
 - 0270: Accumulated Amortization on Long Term Prepayments
 - 0280: Infrastructure Assets
 - 0290: Other Non-Current Assets



Current Liabilities

- Current liabilities are obligations of the LEA that are expected to be paid within one year or less. These include:
 - 0400: Due to Other Funds
 - 0410: Due to Other Governments, Primary Government & Component Units
 - 0420: Accounts Payable
 - 0460: Payroll Accruals and Withholdings
 - 0461: Accrued Salaries and Benefits – Salary & benefits incurred during the current accounting period, which are not payable until a subsequent accounting period.
 - 0462: Payroll Deductions and withholdings. We utilize object code classifications and special cost centers to categorize various benefits.
 - 0480: Unearned Revenues
 - 0490: Other Current Liabilities



Non-Current Liabilities

- Non-Current liabilities are obligations of the LEA that have a maturity of one year or longer.

These include:

- 0510: Bonds Payable
- 0520: Financed Purchase Agreements Payable
- 0530: Lease and Other Right to Use Obligations
- 0540: Accumulated Compensated Absences
- 0550: Authority Lease Obligations
- 0560: Other Post-Employment Benefits (OPEB)
- 0570: Net Pension Liability
- 0599: Other Noncurrent Liabilities



Fund Balance

■ The fund balance of your organization will be broken into the following categories:

- 0810: Nonspendable Fund Balance - Amounts that cannot be spent because they are either in a non-spendable form, or legally or contractually required to be maintained intact such as inventory.
- 0820: Restricted Fund Balance - Amounts constrained to be used for a specific purpose per external parties or legislation.
- 0830: Committed Fund Balance - Amounts constrained to be used for a specific purpose as per government's highest level of decision-making authority (the school board) Note: Board Resolution required. Constraint can also be removed or changed by an equal level action.
- 0840: Assigned Fund Balance - Amounts intended to be used for a specific purpose as per a committee or individual authorized by the governing body. These amounts are not restricted or committed.
- 0850: Unassigned Fund Balance - Amounts available for any purpose within the General Fund only.
 - Less than or equal to 8% for total budgeted expenditures
 - FY24 Budgeted Expenditures \$38,383,403; 8% \$3,070,672

