

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## BUDGET CODE OVERVIEW

*Section 36 of the General Municipal Law authorizes the State Comptroller to develop a Uniform System of Accounts for School Districts. This system of accounts is designed to provide uniformity with respect to classification and summarization of data from the books of accounts.*

### CLASSIFICATION

A classification of accounts is the systematic arrangement of accounts based upon a definite scheme. The purpose in classifying accounts is to provide for recording financial information in such form that comparisons may be made with similar data for other periods and other school districts. The classification thus serves as the basis for accounting; budget preparation and execution; reporting both for administrative control purposes and to the general public; and the compilation of financial statistics on a state and national level.

### CODING

Code numbers serve to identify accounts without reference to stated titles. In the classification of accounts, as prescribed by the State, code numbers serve to identify expenditure accounts by function and objects. School Districts have the flexibility of further expanding the object code format to provide more specific data in certain areas. In addition, to further enhance internal accountability, the School District has the discretion of adding location and/or program fields to the budget code.

### FUNCTION

The term *function* has reference to the primary classification and description of expenditures as to purpose. It identifies groups of services aimed at accomplishing certain purposes or ends. Each function is composed of a group of related units. For example, *General Support* identifies the board of education, central administration, financial, and other general support activities.

### OBJECT

The term *object* has reference to the secondary classification and description of expenditures; it identifies expenditures by the article purchased or services obtained in order to carry out a function. The basic objects are Personnel Services, Equipment, Contractual and Supply Expenditures, Principal and Interest on Debt, Employee Benefits and Interfund Transfers.

The attached is a summary breakdown and explanation by main functional unit and related units that comprises the proposed budget in total.

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNTS FUNCTION CODE DESCRIPTION

SAMPLE: A.2110.450.04.MU

### FUNCTION

### ACCOUNT

#### GENERAL SUPPORT

A.1010.	Board of Education
A.1040.	District Clerk
A.1060.	District Meeting
A.1240.	Chief School Administrator
A.1310.	Business Administration
A.1320.	Auditing
A.1325.	Treasurer
A.1345.	Purchasing
A.1380.	Fiscal Agent Fee
A.1420.	Legal
A.1430.	Personnel
A.1460.	Records Management
A.1480.	Public Information & Services
A.1620.	Operation of Plant
A.1621.	Maintenance of Plant
A.1670.	Central Printing & Mailing
A.1680.	Central Data Processing
A.1910.	Unallocated Insurance
A.1930.	Judgments & Claims
A.1981.	BOCES Administrative Cost

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNTS FUNCTION CODE DESCRIPTION

SAMPLE: A.2110.450.04.MU

### FUNCTION

### ACCOUNT

### INSTRUCTION

A.2010.	Curriculum Development & Supervision
A.2020.	Supervision – Regular School
A.2070.	In Service Training – Instruction
A.2110.	Teaching - Regular School
A.2250.	Programs for Students with Disabilities
A.2280.	Occupational Education
A.2330.	Continuing Education and Summer School
A.2340.	Employment Preparation Education
A.2610.	School Library & Audiovisual
A.2630.	Computer Assisted Instruction
A.2810.	Guidance – Regular School
A.2815.	Health Services – Regular School
A.2816.	Diagnostic Screening – Regular School
A.2820.	Psychological Services – Regular School
A.2850.	Co-Curricular Activities – Regular School
A.2855.	Interscholastic Athletics – Regular School

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## CHART OF APPROPRIATION ACCOUNTS FUNCTION CODE DESCRIPTION

SAMPLE: A.2110.450.04.MU

### FUNCTION

### ACCOUNT

#### TRANSPORTATION

A.5510.	District Transportation
A.5540.	Contract Transportation
A.5581.	Transportation from BOCES

#### COMMUNITY SERVICE

A.8070.	Census
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#### UNDISTRIBUTED

A.9010.	State Retirement
A.9020.	Teachers' Retirement
A.9030.	Social Security
A.9040.	Workers' Compensation
A.9045.	Life Insurance
A.9050.	Unemployment Insurance
A.9055.	Disability Insurance
A.9060.	Hospital, Medical Insurance
A.9089.	Dental Insurance
A.9711.	Debt Service – Serial Bonds
A.9731.	Debt Service – Bond Anticipation Notes
A.9760.	Debt Service – Tax Anticipation Notes
A.9789.	Debt Service – Energy Performance Bond
A.9901.	Transfer to Other Funds
A.9950.	Transfer to Capital Fund

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNTS OBJECTS OF EXPENDITURE

The number to the right of the decimal point of each functional unit code indicates the object of expenditure. You will note that our budget coding structure maintains three digits as object codes. This serves to provide a more detailed expenditure classification for accountability purposes.

### *Basic Objects of Expenditure*

- .15 Salaries – Administrators and Instructional
- .16 Salaries – Support Staff
- .2 Equipment
- .4 Contractual
- .45 Supplies
- .49 BOCES Services
- .6 Principal on Indebtedness
- .7 Interest on Indebtedness
- .8 Employee Benefits
- .9 Interfund Transfers

### *Special Objects of Expenditure*

- A.2110.110 Salaries – Teachers – Half Day Kindergarten
- .120 Salaries – Teachers – Full Day Kindergarten – 3
- .125 Salaries – Teachers – 4 – 6
- .130 Salaries – Teachers – 7 – 12
- .140 Salaries – Teachers – Substitutes
- .470 Tuition
- .480 Textbooks

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNTS SPECIFIC DISTRICT USED OBJECT CODES

SAMPLE:                    A.2110.450.04.MU

<u>OBJECT CODE</u>	<u>OBJECT DESCRIPTION</u>
.110.	Salaries – Teachers – Half Day Kindergarten
.120.	Salaries – Teachers – Full Day Kindergarten – 3
.125.	Salaries – Teachers – 4-6
.130.	Salaries – Teachers – 7-12
.140.	Salaries – Teachers – Substitutes
.150.	Salaries – Administrators
.151.	Salaries – Co-Curricular
.152.	Salaries – Coaches
.153.	Salaries – Guidance Counselors
.154.	Salaries – Psychologists
.155.	Salaries – Instructional
.156.	Salaries – Homebound
.157	Salaries – Intramural
.158	Salaries – Teacher Assistant
.160.	Salaries – Support Staff
.161.	Salaries – Support Staff – Overtime
.162.	Salaries – Nurses
.163.	Salaries – Teacher Aides
.164.	Salaries – Custodial
.165.	Salaries – Custodial – Overtime
.166.	Salaries – Maintenance
.167.	Salaries – Maintenance – Overtime
.168.	Salaries – Grounds
.169.	Salaries – Grounds – Overtime
.170.	Salaries – Bus Drivers
.171.	Salaries – Bus Drivers – Overtime
.172.	Salaries – Support Staff – Substitutes
.173.	Salaries – Student
.190.	Salaries – Student Supervision
.191.	Salaries – Longevity – Teachers
.192.	Salaries – Longevity – Administrators
.193	Salaries – Longevity – Support Staff
.196.	Salaries – Teachers – Horizontal Advance
.197.	Retirement Incentive – Certificated Staff
.198.	Retirement Incentive – Support Staff

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## CHART OF APPROPRIATION ACCOUNTS SPECIFIC DISTRICT USED OBJECT CODES

SAMPLE:                    A.2110.450.04.MU

<u>OBJECT CODE</u>	<u>OBJECT DESCRIPTION</u>
.200.	Equipment
.210.	Equipment – School Bus Purchase
.220.	Equipment – Computer Hardware
.400.	Contractual
.401.	District Related Travel
.402.	Association Memberships
.403.	Staff Development
.404.	Conferences – Administrators
.405.	Conferences – Teachers
.406.	Conferences – Support Staff
.407.	Repair / Service – Equipment
.408.	Repair / Service – Alarm, Clock / PA
.409.	Repair / Service – Maintenance
.410.	Repair / Service – Plumbing / Sewers
.411.	Repair / Service – Electrical
.412.	Repair / Service – HVAC
.413.	Security Contracts
.414.	Cartage
.415.	LP Gas
.416.	Water
.417.	Electricity
.418.	Heating Oil
.419.	Telephone
.420.	Printing
.421.	Copier Leases
.422.	Equipment Rental
.423.	Postage
.424.	Advertising
.425.	Insurance

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNTS SPECIFIC DISTRICT USED OBJECT CODES

SAMPLE:                    A.2110.450.04.MU

<u>OBJECT CODE</u>	<u>OBJECT DESCRIPTION</u>
.427.	Fingerprinting
.428.	Physicals
.429.	Student Participation Fees
.430.	Health Services – Other Districts
.431.	Clinical Examinations
.432.	Therapists
.433.	Vocational Assessments
.434.	Test Scoring
.435.	Homebound Instruction
.436.	Legal – General Retainer
.437.	Legal – Labor Retainer
.438.	Legal – Litigation
.439.	Transportation
.440.	Professional Services
.441.	Building Lease
.450.	Supplies
.451.	Supplies – Copiers
.452.	Supplies – Furniture & Furnishings
.453.	Supplies – Cleaning
.454.	Supplies – Maintenance
.455.	Supplies – Grounds
.456.	Supplies – Uniforms
.457.	Supplies – Small Tools
.458.	Supplies – Auto Parts
.459.	Supplies – Fuel
.461.	Instructional Software
.466.	Books, Periodicals & AV
.471.	Tuition – Out of District Public
.472.	Tuition – Out of District Private
.473.	Tuition – Summer School Public
.474.	Tuition – Summer School Private
.475.	Tuition – Foster Care



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## CHART OF APPROPRIATION ACCOUNTS SPECIFIC DISTRICT USED OBJECT CODES

SAMPLE:                    A.2110.450.04.MU

<u>OBJECT CODE</u>	<u>OBJECT DESCRIPTION</u>
.480.	Textbooks
.490.	BOCES Services
.491.	BOCES Services – Textbook Loan
.600.	Debt Service Principal
.700.	Debt Service Interest
.800.	Employee Benefits
.900.	To Capital Fund
.910.	To Special Aid Fund
.920.	To Cafeteria Fund

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNTS LOCATION CODE DESCRIPTION

SAMPLE:                    A.2110.450.04.MU

<u>LOCATION</u>	<u>SCHOOL/AREA</u>
.01.	Andrew Muller Primary School
.02.	Laddie A. Decker Sound Beach School
.03.	North Country Road Middle School
.04.	Miller Place High School
.05.	District Wide

# MILLER PLACE UNION FREE SCHOOL DISTRICT

## CHART OF APPROPRIATION ACCOUNT PROGRAM CODE DESCRIPTIONS

SAMPLE:                    A.2110.450.04.MU

<u>PROGRAM NO.</u>	<u>PROGRAM TITLE</u>
.AR	Art
.BU	Business
.CE	Continuing Education
.DE	Driver's Education
.EN	English
.G6	Grade 6
.FL	Languages Other than English
.HC	Family and Consumer Sciences
.HE	Health Education
.LA	Language Arts
.MA	Mathematics
.MU	Music
.PE	Physical Education
.RB	Robotics
.SC	Science
.SS	Social Studies
.SU	Summer School
.TE	Technology

### Special Program Codes Used Only For Transportation:

.AT	Athletics
.FT	Field Trips
.NP.	Non-Public
.OE	Occupational Education
.RS	Regular School
.SE	Special Education