

Avon Grove School District

PA Chart of Accounts

Quick Reference Guide

Revised 11/03/2022

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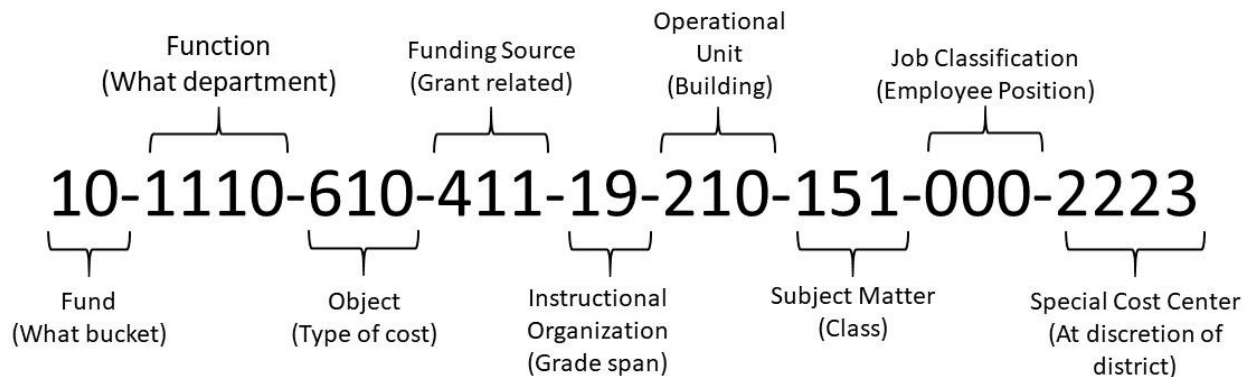
THE CHART OF ACCOUNTS

All school districts in Pennsylvania are required to use the chart of accounts for Local Education Agencies developed by the Pennsylvania Office of the Budget. Each year (and sometimes throughout the year as required), the PA Office of the Budget publishes the chart of accounts that all LEAs are required to use, which may result in changes or adjustments to how transactions are coded.

The most recent version of the chart of accounts can be found on the [Accounting Information](#) page of PDE's website. (The chart of accounts is located under Teachers & Administrators → School Finances → Office of Comptroller Operations → Accounting Information.)

ACCOUNT CODE STRUCTURE

Account codes are comprised of 27 digits and are divided into 9 account segments. Each account segment contains information about what the account code represents. The account segments are described below:



Fund – all LEAs record different types of activities in different *funds*, which are buckets or pots of funding that segregate certain types of transactions to meet legal or other requirements. Avon Grove SD uses five different funds, each with distinct purposes. Most of the District's transactions are recorded in the General Fund, and the General Fund is therefore the focus for budget development purposes.

Function – *functions* identify which department or organizational segment an activity is associated with. For example, function 1110 indicates that the transaction is derived from the instructional program, function 2120 indicates that the transaction is associated with school counselors, function 3252 indicates that the transaction is for high school athletics, etc. The function code identifies **who** within the organization is creating the transaction.

Object – *objects* identify **what** the transaction is by its natural classification. The substance of the transaction is identified by its object code, e.g. teacher salaries are coded with object 121, professional services are coded with object 330, supplies are coded with object 610, etc.

KEY CONCEPT: Understanding the function and object classifications in the account code structure is the most important part of developing account code literacy! The function-object combination explains the who and the what for every transaction. Once you become familiar with these codes, you will never need to read an account code description to identify what a transaction is!

Funding Source – the *funding source* dimension identifies **how** the transaction is being funded, and is very important for grant management purposes. The funding source identifies if a transaction is being funded with a federal, state, or local grant, or if there is another local revenue stream, such as student fees, that is funding the transaction.

Instructional Organization – the *instructional organization* dimension identifies the grade span that the transaction is associated with. Instructional organization codes ranging from 11 to 19 designate that a transaction is for an elementary grade, codes 21 to 29 designate that a transaction is for a middle school grade, and codes 31 – 39 indicate that a transaction is for a high school grade.

Operational Unit – the *operational unit* dimension identifies the specific building that a transaction is associated with. Like the instructional organization dimension, operational units are structured to separately identify elementary, middle, and high school buildings based on the account code.

Subject Matter – the *subject matter* dimension further classifies a transaction based on the specific course that the transaction is related to. For example, using a math subject code (170) will distinguish a general supplies account from a science course (180) to assist with budgeting and analyzing expenses. Due to the nature of this account code dimension, it will only be used in conjunction with an instructional function (that is, a function in the 1000 series).

Job Classification – the *job classification* code is used in conjunction with salary and wage accounts to differentiate employee positions by their classification.

Special Cost Center – the *special cost center* is a free-form account code segment that the PA Office of the Budget does not specify requirements for. It is intended to provide flexibility for LEAs to further develop account classifications for internal reporting purposes. At Avon Grove SD, this special cost center code is used for several purposes, including differentiating grant years, identifying specific athletics programs and student activities, and also serves as a project number dimension for capital projects that are included in the District's long-range facilities plan.

ACCOUNT CODE DIMENSION DEFINITIONS

Fund

All LEAs record different types of transactions in different funds to comply with certain legal or other requirements, and to segregate organizational segments that utilize different bases of accounting.

Avon Grove SD uses five different funds, which are defined below.

10 General Fund	The <i>General Fund</i> is the District's primary operating fund, and accounts for all activities and resources of the District that are not required to be reported in another fund. The vast majority of the District's account codes begin with "10" for this reason.
35 Capital Projects Fund	The <i>Capital Projects Fund</i> accounts for the acquisition, construction, renovation, and major capital improvements of the District's facilities, and to record the purchase of capital technology and other equipment.
50 Food Service Fund	The <i>Food Service Fund</i> is used to account for food production costs, supplies, and administrative costs that are funded by student meal charges and state and federal subsidies.

60 Internal Service Fund The *Internal Service Fund* is used to account for the District's self-insured healthcare costs.

81 Student Activities Fund The *Student Activities Fund* is used to account for school sponsored student clubs and organizations, such as Student Council. All student activity accounts are required to be accounted for separately by the PA School Code (24 P.S. Education § 5-511). To meet additional requirements for this fund that are promulgated by the Governmental Accounting Standards Board (GASB), all student activities accounted for in this fund must be truly directed by the students participating in the activities.

Function

Function codes identify which department or organizational segment an activity or transaction is associated with. They are categorized into *major functions* (highlighted in green in the tables below), which identify what overall segment a transaction is associated with (e.g. the instructional program, a support service, etc.), and into *sub-functions* (highlighted in blue in the tables below), which provide further identifying information of the major function.

1000 Instruction (Major)	Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as web-based/computerized, television, radio, telephone, and correspondence.
1100 Regular Programs (Sub)	Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
1110 Regular Programs	Use this account to record all regular education costs other than those reported in functions 1140 and 1190.
1140 Early Intervening Services	Use this account to record federally funded IDEA Pass through Funds expenditures incurred to develop and implement coordinated early intervening services (EIS) for students in kindergarten through 12th grade.
1190 Federally Funded Programs	This service area includes the expenditures for regular instruction that are supported by federal revenue other than early intervening services. Recording to this function is optional. This function is provided as a means for schools to capture all federal expenditures for regular instruction within a separate sub-function if desired.
1200 Special Programs (Sub)	Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students identified as exceptional.

1211 Life Skills Support	This service area includes the expenditures incurred to operate classes for exceptional students where the focus is primarily on the needs of the students for independent living.
1221 Deaf or Hearing Impaired	Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Deaf or Hearing Impaired.
1224 Blind or Visually Impaired	Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Blind or Visually Impaired.
1225 Speech & Language	Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Speech or Language Impaired.
1231 Emotional Support	Record to this area of responsibility the expenditures incurred to provide emotional support classes in a public school program.
1233 Autistic Support	Record to this area of responsibility the expenditures incurred to operate classes for exceptional children identified as autistic.
1241 Academic Support	Record to this area of responsibility the expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.
1243 Gifted Support	Record to this area of responsibility the expenditures incurred to provide instruction for exceptional students identified as mentally gifted. Use of this code is required to track all expenditures related to gifted education in order to include the costs accurately in State reporting.
1260 Physical Support	This service area includes expenditures incurred for classes operated for exceptional students where the special education program meets the needs of a physically disabled student.
1270 Multi-Handicapped Support	This service area includes expenditures incurred to operate classes for exceptional students who are multi-handicapped.
1280 Early Intervention	This service area includes the instructional expenditures incurred to operate classes for students qualifying for early intervention services, e.g., Developmental Delay.
1290 Other Supports	Record to this service area the instructional expenditures incurred for special programs that do not meet any of the definitions listed in the 1200 series above. Include in this account expenditures for Approved Private School, PRRI, IU special class and IU Institutionalized Children deductions or expenditures approved by the Pennsylvania Department of Education through the formal budgetary approval process.

1300 Vocational Education (Sub)	PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful, and useful home economics, and trade and industry.
1400 Other Instructional Program (Sub)	Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500, 1600, and 1800.
1420 Summer School	Instructional education provided during the summer months between the end of one regular school term and the beginning of the next regular school term.
1430 Homebound Instruction	Instructional education provided to homebound students in accordance with Section 2510.1 of the PA School Code.
1441 Court Placed Programs	This account should be used to record expenditures incurred to educate adjudicated or court-placed children. Examples of the type of expenditures to be recorded here include: instructional costs associated with children in detention homes and centers, private residential rehabilitative institutions, state correctional facilities, youth development centers, and program expenditures similar in nature. DO NOT record expenditures associated with Pennsylvania Department of Education approved alternative education programs here.
1442 Alternative Education Programs	This account should be used to record expenditures incurred to educate children in Pennsylvania Department of Education approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.
1450 Instructional Programs Outside the School Day	This account should be used to record expenditures for providing regular instruction for before and after school programs. Record tutoring programs if provided outside the normal school hours to this function. Tutoring during the regular school day should be recorded in the appropriate function.
1490 Other Instructional Programs	Instructional programs applicable to but not listed elsewhere in the 1400 series. Include here costs for Early College High School, Middle College High School, and Gateway to College dual enrollment programs. Also include here costs associated with PSSA testing.
1500 Nonpublic School Programs (Sub)	Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds.

2000 Support Services (Major)	Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.
2100 Support Services – Students (Sub)	Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the PA School Code, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of an LEA.
2111 Pupil Services	Activities associated with the director or head of Student Services, as well as, any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.
2120 Guidance Services	Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.
2122 Counseling Services	Activities involving counselors, students, parents, and other staff members, all for the purpose of assisting the student to understand their educational, personal, and occupational strengths, and limitations; relate his / her abilities, emotions, and aptitude to educational and career opportunities, utilize his / her abilities in formulating realistic plans; and achieve satisfying personal and social development.
2126 Placement Services	Activities organized to help place students in appropriate educational situations while they are in school, in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school. These activities also help facilitate the student's transition from one educational experience to another. This may include, for example, admissions counseling, referral services, assistance with records, follow-up communications with employers, and AP exam costs (AP exam costs should be recorded to object 890).
2140 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 to meet the special needs of students as indicated by psychological tests, behavioral evaluation, and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.

2152 Speech Pathology Services	Activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provisions of required speech habilitation services and counseling and guidance of children, parents and teachers as appropriate.
2170 Student Accounting Services	Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include PIMS Coordinator costs within this function.
2200 Support Services – Instructional Staff (Sub)	Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students.
2220 Technology Support Services	Activities concerned with selecting, preparing, maintaining, and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware, and software costs associated with developing educational programs and related costs associated with various electronic media used to develop the curriculum.
2250 School Library Services	Activities such as selecting, acquiring, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.
2260 Instruction and Curriculum Development Services	Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
2261 Special Education Administration	Non-instructional administrative costs associated with the Special Education program. (Note: this is a custom function code created by Avon Grove SD, and is not in the chart of accounts.)
2271 Instructional Staff Development Services – Certified Staff	Costs associated with the professional development and training of the certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted substitute fees.

2272 Instructional Staff Development Services – Non-Certified Staff	Costs associated with the professional development and training of the non-certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.
2280 Nonpublic Support Services	Activities associated with assisting, supporting, advising, and directing the nonpublic school staff with, or on the content and process of providing learning tools and experiences for nonpublic students.
2300 Support Services – Administration (Sub)	Activities concerned with establishing and administering policy in connection with operating the LEA.
2310 Board Services	Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities. Include in this function lawsuit settlements, claims, judgements and penalties using object 820.
2330 Tax Assessment and Collection Services	Services rendered in connection with tax assessment and collection.
2350 Legal and Accounting Services	Legal and accounting services provided to the LEA by law firms, attorneys, it's solicitor and the local auditing firm.
2360 Office of the Superintendent	The activities performed by the superintendent, executive director, chief administrative officer, and such assistants as deputy, associate and assistant superintendents, and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the Chief Executive/Administrative Officer. Activities of the Office of the Deputy Superintendents should be charged here unless the activities can be placed properly into a service area.
2380 Office of the Principal	Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties of staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff for these activities.
2390 Other Administration Services	Other administrative services which cannot be classified elsewhere in the 2300 series of functions. Record to this account bond issuance costs utilizing object 810, arbitrage rebates, and graduation expenditures.

2400 Support Services – Pupil Health (Sub)	Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.
2430 Dental Services	Activities associated with dental screening, dental care, and orthodontic activities.
2440 Nursing Services	Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.
2500 Support Services – Business Office (Sub)	Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.
2511 Business Office Services	Activities associated with the director or head of Fiscal Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.
2513 Receiving and Disbursing Funds Services	Those activities concerned with taking in money and paying it out. It includes the current audit of receipts, the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA, and the management of school funds.
2514 Payroll Services	Those activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as Federal Income Tax withholding, retirement, and social security.
2515 Financial Accounting Services	Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.
2600 Maintenance Services (Sub)	The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.
2620 Operation of Building Services	Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and Replacement of facilities and equipment. Also, included are costs of building rental and property insurance. Building operation costs can be recorded in the functions below.
2621 Utilities	Utility expenses for electricity, natural gas, and other sources for heating and cooling the facilities.
2622 Plumbing	Expenses for plumbing repairs and supplies.
2623 Roofing	Expenses for roofing repairs and supplies.

2624 HVAC/Boiler/Chiller	Expenses for HVAC repairs and supplies, as well as required inspections of boilers and other equipment.
2625 Electrical	Expenses for electrical repairs and supplies.
2627 Custodial Services	Contracted custodial services and supplies to maintain cleanliness of the facilities.
2630 Grounds Services	The activities of maintaining land and its improvements other than buildings. It includes snow removal, landscaping, grounds, and roadway maintenance.
2640 Equipment Services	The activities of maintaining, in good condition, equipment owned or used by the LEA. It includes such activities as servicing and repairing furniture, machines, and movable equipment.
2650 Vehicle Operations	The activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventative maintenance.
2660 Safety and Security Services	Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds, and in the vicinity of the school. Included are police activities for school functions, traffic control on grounds (including parking space monitoring), hall monitoring services, and safety kits to be used either off site or on site for emergencies. Code School Resource Officer and Police Officer costs to this function.
2700 Student Transportation Services (Sub)	Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school. Record transportation costs for educational field trips and student activities to the applicable instructional or student activity function area. Ensure that nonpublic transportation costs are identified and reported in sub-function 2750.
2720 Vehicle Operation Services	Those 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. It includes operating buses or other student transportation vehicles. This account includes costs related to both district and contracted carrier services.
2730 Monitoring Services	Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. These activities include supervision while in transit; while being loaded and unloaded; and directing traffic at the loading stations.
2740 Vehicle Maintenance Services	Those activities involved in maintaining in good condition student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

2750 Nonpublic Transportation	The transportation of nonpublic students to and from school as provided by State and Federal law. It includes trips between home and school and trips to school activities. LEAs must either track the actual costs for nonpublic transportation, or determine a method of allocating a portion of the total transportation costs applicable to nonpublic transportation. The nonpublic transportation reporting is required regardless if the transportation is provided by the LEA or through a contracted carrier.
2800 Support Services – Central (Sub)	Activities, other than general administration, which support each of the other instructional and supporting services program. These activities include planning, research, development, evaluation, information, staff, and data processing services.
2818 Technology Services	Those activities concerned with coordinating, planning, researching, developing, and evaluating the LEA's technology functions. Record to this function category the costs associated with the LEA's Technology Director and immediate staff assigned to coordinating, planning, researching, developing, and evaluating the LEA's technology functions.
2823 Public Information Services	Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media, personal contact or the Internet.
2831 Staff Services	Activities associated with the director or head of Staff Services (Human Resources) as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.
2834 Staff Development Services – Non-Instructional Certified Staff	Costs associated with the staff development and training of the non-instructional, certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.
2836 Staff Development Services – Non-Instructional, Non-Certified Staff	Costs associated with the staff development and training of the non-instructional, non-certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.
2840 Data Processing Services	Those activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting.

2910 Support Services – Other	Support services not listed elsewhere in the 2000 series. Include IU core contribution and property tax payments in this category.
2990 Pass-through Funds	A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this service area account to record expenditures for pass-thru funds that they will pass on to a secondary recipient. This function is only used with object 899.
3000 Non-Instructional Services (Major)	Activities concerned with providing non-instructional services to students, staff or the community.
3100 Food Services	Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. LEAs that charge students/staff for meals/snacks, whether utilizing school staff or a contracted service, must account for the food service activities in an Enterprise Fund (Fund #50) rather than in the General Fund.
3200 Student Activities	School sponsored activities under the guidance and supervision of the LEA staff.
3210 Student Activities (Non-athletic)	School sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate, and peer counseling.
3251 Student Athletics – Middle School	School sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.
3252 Student Athletics – High School	School sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.
3400 Scholarships and Awards	Record here the amounts associated with awards or scholarships not accounted for in any other area, e.g. Board Services.
4000 Facilities Acquisition, Construction, and Improvement Services (Major)	Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions, and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.
4100 Site Acquisition Services	Record to this subfunction the costs incurred to purchase land and make initial improvements to new land acquisitions. Expenditures to be recorded here include: purchase price of the land, settlement costs, transfer fees, demolition, grading, survey, paving, sealing, lighting, and all other professional fees associated with the purchase.

4200 Existing Site Improvement Services	Record to this subfunction the costs incurred to improve existing land and land improvements. Expenditures in this subfunction include non-routine and extraordinary costs incurred to improve or maintain existing sites.
4300 Architecture and Engineering Services - New	The activities of architects and engineers related to acquiring and improving sites and improving buildings. Also, those activities concerned with preparing and interpreting to architects and engineers' descriptions of space requirements for the various learning experiences of students to be accommodated in a building. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4100 or 4500, as appropriate
4400 Architecture and Engineering Services - Improvements	The activities of architects and engineers related to existing site improvement and existing building improvement services. Also, those activities concerned with preparing and interpreting to architects and engineers' descriptions of the improvements. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4200 or 4600, as appropriate.
4500 Building Acquisition and Construction – New	Record here the costs incurred to purchase or construct buildings, additions to buildings, and original or additional installation or extension of service systems and built-in equipment.
4600 Existing Building Improvement Services	Record to this subfunction the capital expenditures incurred to renovate or improve existing buildings, service systems, and other built-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to maintain or improve buildings, service systems, and other built-in equipment.
5000 Other Expenditures and Financing Uses (Major)	This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.
5110 Debt Service	This account is used to record and accumulate expenditures incurred to retire current year principal and interest payments on long-term debt other than refunded bond issues and leases. Include swap termination fees in 5110-990.
5120 Debt Service – Refunded Bonds/Notes	This account is used only in the year of the issuance to record and accumulate costs representing payments to the escrow agent for refunded bond/note issues from resources provided by the new bond/note issue.

5130 Refund of Prior Year Revenues	Record to this account the recognition of all refunds of prior year revenues and receipts. This account is also used to record refunds and deductions taken from your State subsidies to adjust for prior year audits and subsidy calculation changes. This account should be reported as an expenditure on your financial statements consistent with GASB Statement #33. Additional information regarding the coding of refunds can be found in Accounting Bulletin # 99-1.
5150 Bond Discounts	This account should be used to record discounts associated with general obligation debt. Use only object 990 with this expenditure function.
5230 Capital Projects Fund Transfers	Fund transfers to capital projects funds: Funds 31, 32 & 35. Code transfers to capital reserve fund 31 here using object 931. Code transfers to capital reserve fund 32 here using object 932.
5251 Food Service Fund Transfers	Fund transfers to the food service fund: Fund 50. To be used with object 939.
5800 Suspense Account	This account is used to record and accumulate costs for later allocation. This account is closed at the end of the fiscal period after the allocations are made to the appropriate functions to which the costs are applicable. This account is a suspense account only and is not a budgetary or expenditure account to be used for reporting to the Commonwealth of PA.
5900 Budgetary Reserve	The function code used to record the budgetary reserve (contingency) when establishing the General Fund budget in conjunction with object 840. The budgetary reserve is not an expenditure function or account. It is strictly a budgetary account. This account will not display on the Annual Financial Report.

Object

Object codes identify **what** a transaction is – i.e. if the purchase is related to supplies, technology, dues and fees, payroll, etc. *Major object* codes are used to identify the category of a particular class of transactions, with transactions being coded to the individual object codes.

100 Salaries and Wages (Major)	Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the LEA.
200 Employee Benefits (Major)	Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services.

300 Professional and Technical Services (Major)	Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc. Payments for services provided by Intermediate Units to LEAs should be recorded to this object, not object 560.
310 Administrative Services	Expenditures for services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; election and tax assessing and collection services.
322 IU Educational Services	Expenditures incurred for contracted educational services provided by an intermediate unit. Record web based instructional purchases or services from the IU to this object code. NOTE: Record deductions from the Basic Education Subsidy for IU-operated special education classes to object 594 - Intermediate Units Payments by Withholding for Special Classes. These costs should also not be charged to object 560, tuition, so that accurate tuition rates can be calculated for school districts.
323 Professional Educational Services – Other Agencies	Record to this sub-account the expenditures incurred for contracted educational services provided by other educational agencies. Record purchased web based instructional costs to this object code. This definition includes contracted educational costs for students receiving regular or special education services at out-of-state educational agencies and costs for non-4010 students attending an APS.
329 Other Professional Educational Services	Record here expenditures for consultants, contracted substitute teachers, and other contract expenditures. These costs should not be charged to object 560 - Tuition, so that accurate tuition rates can be calculated for school districts. Recording these costs to tuition will adversely affect your school's tuition rates.
330 Other Professional Services	Expenditures for professional services other than educational in support of LEA operations. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiation specialists, etc.
340 Technical Services	Record here services to the LEA that require basic scientific knowledge and / or manual skills. Included are data processing services, purchasing, and warehousing services, graphic arts, etc.
348 Services in Support of the LEA's Technology Plan	Record to this object code the contractual expenditures incurred for vendor-provided electronic information systems services such as: computer services, data entry services, feasibility studies, systems design, and development, software development, and backup facilities.
350 Security/Safety Services	Expenditures incurred by the LEA to provide safety / security measures.

360 Employee Training and Development Services	Record to this account expenditures for the professional development of all school district personnel. Included are course registration fees (not tuition), charges from external vendors to conduct training courses (either in house or off-site), and other expenditures associated with training provided by third party vendors. This object may only be used in conjunction with Staff Development expenditure functions 2271, 2272, 2834, and 2836; Instructional functions 1600 and 1806; and Non-public functions 1500, 2280, 2450 and 2750.
390 Other Professional and Technical Services	Expenditures by the LEA for these services not classified elsewhere in the 300 series of objects.
400 Purchased Property Services (Major)	Services purchased to operate, repair, maintain, and rent property owned and / or used by the LEA. These services are performed by persons other than LEA employees. (Expenditures may be charged to the following sub-accounts, if the breakout is desired by the school district.
411 Disposal Services	Expenditures for the pickup and handling of garbage not provided by LEA personnel.
412 Snow Plowing Services	Expenditures for snow removal not provided by LEA personnel.
413 Custodial Services	Expenditures for custodial services contracted with an outside contractor.
414 Lawn Care Services	Expenditures for lawn and grounds upkeep, minor landscaping, and nursery services not provided by LEA personnel.
415 Laundry, Linen Services, and Dry Cleaning	Expenditures for laundry, linen services (including replacement linen), and dry cleaning not provided by LEA personnel.
431 Repairs and Maintenance – Buildings	Expenditures for repairs and maintenance services of buildings not provided by LEA personnel.
432 Repairs and Maintenance - Equipment	Expenditures for repairs and maintenance services for equipment not provided by LEA personnel.
433 Repairs and Maintenance - Vehicles	Expenditures for repairs and maintenance services for vehicles not provided by LEA personnel.
438 Repairs and Maintenance - Technology	Record to this object the expenditures incurred for costs, which are directly related to maintaining existing hardware / software and other components of a district's Information and Community Technology operation. Repairs to a component are considered maintenance; when a component is replaced, it should not be recorded as a maintenance cost. Examples include: all reoccurring maintenance contracts and one-time maintenance contracts. Also, include the cost of repair parts, laptop batteries, tool kits, video cards, hard drives, cleaning kits, memory chips, and power supplies with a useful life of one year or less. Note: costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.

441 Rental of Land and Buildings	Expenditures for renting or leasing land and/or buildings from an independent third party for both temporary and long-term use.
442 Rental of Equipment	Expenditures for leasing or renting of equipment for both temporary and long-term use.
444 Rental of Vehicles	Expenditures for leasing or renting of vehicles for both temporary and long-term use. This includes bus and other vehicle rental when operated by a local LEA.
448 Lease/Rental of Hardware	Record here the lease / rental costs incurred for mainframe computers, mini-computers, micro / personal computers, electronic office machines, multi-use copiers, printers, dial-up, and dedicated leased communication lines and modems and other communication devices such as: front-end processors, terminals, concentrators, tape cleaners, tape drives, multi-plexors, cable television, and all auxiliary and peripheral equipment. Do NOT include maintenance on these items in this category. Maintenance costs on these items should be recorded to object 438.
449 Other Rentals	Expenditures for rentals not classified elsewhere in the 400 series of objects.
450 Construction Services	Expenditures for constructing, renovating, and remodeling buildings or infrastructure paid to contractors. Also include costs for nonpermanent site improvements such as fencing and walkways related to buildings and building sites.
460 Extermination Services	Expenditures for extermination services not provided by LEA personnel.
490 Other Purchased Property Services	Expenditures for purchased property services not classified elsewhere in the 400 series of objects and not provided by LEA personnel. Include here items such as elevator permit fees, boiler certificate fees, and building permit fees paid directly by the LEA (those not included with payments to a contractor as part of a building project.)
500 Other Purchased Services (Major)	Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.
513 Contracted Carriers	Payments for contractual agreements to operate school buses, vans, and other motor vehicles to transport pupils for the LEA; including parents who transport children. Also, record expenditures to public carriers which transport pupils under contract when the vehicles are not being used concurrently by the general public. Include here the cost of fuel purchases for use by your contracted carrier.
516 Student Transportation Services from the IU	Amounts withheld from your Basic Instruction Subsidy for transportation of pupils to and from school and / or school related activities as included in the Individualized Education Plan (IEP).

521 Fire Insurance	Expenditures for fire insurance premiums covering the loss of LEA property from fire, including costs for appraisals of school property for fire insurance purposes. Also, record fire loss expenditures made in lieu of fire insurance. (Section 2561 requires separate reporting of fire insurance premiums.)
522 Automotive Insurance	Expenditures for public liability, medical care, and other automotive liability insurance.
523 General Property and Liability Insurance	Expenditures for general property and liability insurance coverage. Expenditures for losses in lieu of insurance are also recorded in this account.
525 Bonding Insurance	Expenditures for bonds guaranteeing the LEA against losses resulting from the action of the treasurer, tax collector, employees or other personnel of the LEA. Also, include expenditures made in lieu of a bond.
529 Other Insurance	Expenditures for insurance coverage not classified elsewhere in the 520 series of objects.
530 Communications	Expenditures for services provided by persons or businesses to assist in transmitting and receiving messages or information. This account includes telephone, postage, and postage machine rental.
538 Telecommunications Services	Expenditures associated with transport / telecommunications services. These services represent third-party or outsource requirements to support the technology infrastructure. Include charges incurred for transmitting receiving digital, analog or hybrid communications. Examples include: installation and use of dedicated phone lines and service used for voice / video / data transmission, internet services, cable television lines (transport service), paging, satellite, all other one-time installation charges, ISDN, faxing, telephone service, wireless phone service, and cable channel subscriptions.
549 Advertising Costs	Advertising - The costs of advertising media and corollary administrative costs that are not related to a federal award. Advertising media include magazines, newspapers, radio, and television, direct mail, exhibits, electronic or computer transmittals, and the like. Public Relations includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.
550 Printing and Binding	Expenditures for printing and binding according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications.
560 Tuition (record all expenses to one of the following sub accounts)	Expenditures to reimburse other educational agencies for educational services provided to students residing in your district. Do not record payments to intermediate units or consultants as Tuition. To do so will have an adverse effect on your school's tuition rates.

561 Tuition to Other School Districts Within the State	Expenditures for service rendered by other School Districts within the State.
562 Tuition to Pennsylvania Charter Schools	Expenditures to reimburse Pennsylvania charter schools and cyber charter schools for educational services provided to students attending the charter school. Include in this object payments to charter schools via deductions from subsidy payments, and PSERS delinquencies paid by a school district on behalf of a charter school.
563 Tuition to Nonpublic Schools	Expenditures for services rendered by private schools.
564 Tuition to Career and Technology Centers/Area Vocational Technical Schools	Expenditures for services rendered by career and technology centers, area vocational technical schools, and/or special program jointures. This includes tuition, transportation services, capital outlay, payments applicable to bond or authority rental obligations, and all other payments to, or on behalf of a CTC/AVTS regardless of purpose.
567 Tuition to Approved Private Schools (APS) and PA Chartered Schools	Payments for students attending the PA Chartered Schools for the Deaf and Blind and 4010 students attending Approved Private Schools. Note: non-4010 APS student costs should be coded to object 323.
568 Tuition to Private Residential Rehabilitative Institutions (PRRI) and Detention Centers	Payments for students attending Private Residential Rehabilitative Institutions (In-State) and Detention Centers. Include in this account tuition paid for Alternative Education Programs.
569 Tuition - Other	Expenditures for services rendered by other educational agencies not specified elsewhere in the 560 series of objects.
580 Travel	Expenditures for transportation, meals, lodging, and associated expenses incurred by staff members or students traveling on behalf of the LEA. Per diem in lieu of reimbursement of actual expenses is also charged here. Include in this object travel to and from conference sites. Training fees and associated training costs should be recorded to object 360.
591 Other Locally Purchased Services	Expenditures for services purchased locally not otherwise classified in the 300, 400 or 500 series of objects.
594 IU Payments for Institutionalized Children's Programs	Amounts withheld from your Basic Education Funding for Intermediate Unit administered and operated Institutionalized Children's Programs for students with disabilities.
595 IU Payments by Withholding	Amounts withheld from your Basic Education Funding for general operating support of your intermediate unit. This code is to be used with function 2910.
596 Direct Payments to IUs	Payments made directly to your intermediate unit for general operating support. Payments made directly to your intermediate unit for general operating support. Contracted educational services (instructional) should be coded to object 322 rather than here.

600 Supplies and Materials (Major)	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
610 General Supplies	Expenditures for all supplies (other than those listed below) acquired for the operation of the LEA, including freight and cartage. Consumable teaching and office items such as paper, pencils, forms, postage, blank diskettes, blank CD-ROMs, blank videotapes, and other supplies of relatively low unit costs, necessary for instruction and / or administration should be included in this category. Also include here the cost of food utilized within a culinary educational program. (A more specific classification is achieved by identifying the function chargeable.)
621 Natural Gas	Expenditures for gas utility services from a private or public utility company.
622 Electricity	Expenditures for electric utility service from a private or public utility company.
623 Bottled Gas/Propane	Expenditures for bottled gas such as propane. Also include propane bus fuel.
624 Oil	Expenditures for bulk oil purchases normally used for heating.
626 Gasoline	Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.
627 Diesel Fuel	Expenditures for diesel fuel. Purchases for your contracted carrier should be charged to object code 513, Contracted Carriers.
631 Food	Expenditures for food and related costs such as storage and transportation for student meals. Do not include food and related expenses that are more appropriate in one of the sub-accounts listed below.
632 Milk	Expenditures for milk purchased including related costs such as storage and transportation.
633 Donated Commodities	The market value of all commodities donated to the Food Service Program.
634 Snacks	Expenditures for food purchased for student snacks, not including milk.
635 Meals/Refreshments	Expenditures for non-instructional food / refreshments purchased for in-service, motivational or award meetings, or snacks during testing such as PSSA's.

640 Books and Periodicals

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks, which are purchased for resale or rental. Also recorded here are costs of binding or other repairs to school library books. (A more specific classification is achieved by identifying the function chargeable.) School library books should be capitalized if their useful life exceeds one year, and their cost exceeds your school's capitalization policy.

Technology related supplies include supplies that are typically used in conjunction with technology related hardware or software, such as CDs, flash drives, parallel cables, E-readers, Kindles and iPads that fall below the capitalization policy established by the LEA. Include expenditures associated with software for educational and administrative purposes, on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect. Also, record all software licensing fees and related costs incurred to acquire the materials in this category.

Notes:

- Expenditures for purchases that exceed the capitalization policy established by the LEA and with useful lives that extend beyond a single reporting period should be recorded to the appropriate 700 object code.
- Instructional related technology purchases from an IU or another LEA should be recorded to object 322 or 323.
- Costs related to technology utilized directly by students or teachers for instructional purposes should be coded within the 1000 functions.

650 Supplies and Fees –
Technology Related

700 Property (Major)

Expenditures for the acquisition of fixed / capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment.

710 Land and Improvements

Expenditures for the purchase of land, land improvements and related professional services. Purchases of air rights, mineral rights, and the like are recorded here. Expenditures for the improvement of sites and adjacent ways after acquisition consisting of work such as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers, and storm drains, installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work are recorded here. Also, recorded in this account are special assessments against the LEA for capital improvements such as streets, curbs, drains, and water systems.

720 Buildings	Expenditures for acquiring existing buildings. Note: Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilation systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the LEA's own staff are charged to objects 100, 200, 610, and 750, as appropriate. Object 720 is used with governmental funds and expenditure function 4500 only.
740 Depreciation	The portion of the cost of a capital asset that is charged as an expense during a particular period.
752 Capitalized Equipment – Original and Additional	Expenditures for equipment that has a useful life that extends beyond the current fiscal reporting period and meets the LEA's Board approved capitalization policy.
756 Capitalized Technology Equipment - Original	Expenditures for original technology related equipment, hardware, and infrastructure. This category includes the original purchase of electronic information systems equipment with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy. Include here items such as network equipment, servers, PCs, printers, and infrastructure consisting of the relatively permanent system of built-in cables and equipment.
762 Capitalized Equipment – Replacement	Expenditures for replacement equipment that has a useful life that extends beyond the current fiscal reporting period and meets the LEA's Board approved capitalization policy.
766 Capitalized Technology Equipment - Replacement	Expenditures for replacement technology related equipment, hardware, and infrastructure. This category includes the purchase of replacement electronic information systems equipment with useful lives that extend beyond the current reporting period and that have an original cost that meets the LEA's Board approved capitalization policy. Include here items such as network equipment, servers, PCs, printers, and infrastructure consisting of the relatively permanent system of built in cables and equipment.
800 Other Objects (Major)	Amounts paid for expenditures not otherwise classified in objects 100 through 700.
810 Dues and Fees	Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered (e.g. bank fees, purchasing agent fees, letter of credit fees). Do not record conference fees to this account.
820 Claims, Judgments, and Penalties	Expenditures from current funds for all claims, judgments and penalties against the LEA. Expenditures for judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Lawsuit settlements should be coded to Function 2310. Include in this object code amounts related to arbitrage rebate expenses and IRS penalties.

832 Interest – Serial Bonds	Expenditures for interest on bonds as it becomes due.
834 Interest - Leases	Expenditures for interest on leases. Note: interest on financed purchase agreements should be coded to 831.
840 Contingency	This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object.
860 Donations	Amounts donated by the LEA for community services such as: recreation, civic, public library, custody, child care, welfare or other community services.
880 Refunds of Prior Years' Receipts	Expenditures of the General Fund for refunds of taxes, tuition, transportation charges, or any other refunds of money received prior to the current fiscal year that now constitutes debt or is an adjudged liability and must be repaid. See Accounting Bulletin #99-1 for more information on recording refunds.
891 Miscellaneous Expenditures	Expenditures for goods or services not properly classified elsewhere in the 800 series of accounts.
892 PA State Imposed Fines	Fines and penalties imposed on LEAs by State agencies for non-compliance issues.
893 Scholarships	Scholarships awarded to students.
894 Student Fees for Instruction Related Events	Fees for entrance or admission to events such as Science Fair, field trip registration fees, etc.
899 Pass-through Funds	A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this object to record expenditures for pass-thru funds that they will pass on to a subrecipient. Intermediate units should also use this object to record PRRI money they receive and pass to a PRRI. This object is only used with functions 1807 and 2990.
900 Other Uses of Funds (Major)	This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement #14). Charges are not recorded to this account but to the following sub-accounts.
912 Serial Bonds – Principal Payments	Outlays for redemption of the principal of serial bonds.
913 Leases – Principal Payments	Outlays for redemption of the principal of leases.
939 Fund Transfers	Transfers made from one fund to another.
990 Miscellaneous Other Uses of Funds	Uses of funds not classified elsewhere in the 900 series of accounts. Include here bond discounts within function 5150, and swap termination fees within function 5110.

Funding Source

Funding sources identify how a transaction is being funded, and if a transaction is included as part of a grant, it identifies which specific grant the transaction is funded by. Funding source codes are structured to identify if the funding source is sourced from a federal, state, or local entity based on the numerical range that the funding source code is categorized in.

- 100 – 190 – funding source codes ranging from 100 – 190 are locally-funded projects usually sourced from student fees or donations. LEAs are free to create free-form funding source codes in this category based on their local activities.
- 200 – 390 – funding source codes ranging from 200 – 390 are for grants or projects funded by state funds, and are pre-defined by the chart of accounts.
- 400 – 990 – funding source codes ranging from 400 – 990 are for grants or projects funded by federal funds, and are pre-defined by the chart of accounts.

The most common funding source codes used by Avon Grove SD, including customized local funding sources not established in the chart of accounts, are identified below.

LOCAL FUNDING SOURCE CODES

105	PaTTAN Paths 2 Graduation Grant
115	Life Skills – Dog Treat Sales
116	REACT Donations and Expenses
117	TedX Talks
119	Avon Grove Education Foundation Grants
121	CCRES Accelerating Literacy Grant
122	Family Coding Night Funds
124	Acme/Albertsons Donations
126	Giant Donations (Food Service)
128	High School Performing Arts Donation
129	Camp Kindergarten
130	Robotics Grants
131	Tech Ed (CNS) Grants
132	Share Our Strength – No Hungry Kid Grant (Food Service)
133	Nourishing Neighbors Grant (Food Service)
135	Citadel Heart of Learning Award
136	Boeing Grant – AGHS
137	AGIS Ecology Club
138	Team STEAM Fees and Donations
139	Independent Volleyball League Funds
140	CCIU Literacy Grant
141	AGI Robotics (Student Fees)
142	Performing Arts NCF Donation
150	AGHS TV Studio Grants and Donations
160	Insurance Proceeds
180	New High School Construction
190	High School/Middle School Renovation

STATE FUNDING SOURCE CODES

201	Basic Education Subsidy
206	Tuition for Orphans and Children Placed in Private Homes
222	Ready to Learn Block Grant
360	Safe Schools Grants

FEDERAL FUNDING SOURCES

411	Title I
421	Title II
471	Title III
431	Title IV
510	IDEA 619 – Special Education Kindergarten
520	IDEA Part B 611 – Special Education
891	Medical Assistance (SBAP)
892	Medical Assistance (SBAP) Administrative Costs
986	CARES Act – ESSER I
987	CARES Act – Grants other than ESSER (CRF)
988	CARES Act – GEER I
989	CRRSA Act – ESSER II
990	ARP Act – ESSER III
992	ARP Act – IDEA Supplemental Funding
994	ARP Act – Learning Loss (7% Set-Aside)
995	ARP Act – Summer Programs (7% Set-Aside)
996	ARP Act – Afterschool Programs (7% Set-Aside)
997	ARP Act – Homeless Children and Youth

Instructional Organization

The instructional organization dimension further identifies which department or organizational segment a transaction is associated with by identifying the grade level or grade span that it is related to. Salary and benefit accounts for staff members associated with a particular grade (e.g. a first-grade teacher) are coded to individual grade levels where practical. To simplify the District's account code structure, costs for supplies, services, and other non-payroll items are coded to a generalized instructional organization for each grade span rather than to individual grade levels.

DISTRICT-WIDE and CENTRAL OFFICE

00	District-wide expenses that are not allocable to any specific building
09	Expenses allocated to the District's administrative office

ELEMENTARY

11	First grade
12	Second grade
13	Third grade
14	Fourth grade
15	Fifth grade
16	Sixth grade
17	Pre-kindergarten
18	Kindergarten
19	Elementary expenditures not attributed to a specific grade

MIDDLE SCHOOL

22	Sixth grade
23	Seventh grade
24	Eighth grade
29	Middle school expenditures not attributed to a specific grade

HIGH SCHOOL

- 33 Ninth grade
- 34 Tenth grade
- 35 Eleventh grade
- 36 Twelfth grade
- 39 High school expenditures not attributed to a specific grade

Operational Unit

Operational unit codes are used to identify a specific building that a transaction is associated with, and are structured to identify the grade level or grade span the building serves based on the range that the building is categorized in.

The operational unit codes used by the Avon Grove SD are defined below:

- 110 District Office
- 210 Penn London Elementary School
- 310 Avon Grove Intermediate School
- 510 Fred S. Engle Middle School (Avon Grove Middle School)
- 810 Avon Grove High School

Subject Matter

Subject matter codes are used to distinguish costs for one particular subject area from another, and from general administrative costs. Due to the nature of the instructional program, subject matter codes are currently only used at the high school level at Avon Grove SD.

- 121 Music
- 122 Fine Arts
- 130 Business Education
- 140 Physical Education
- 141 Health Education
- 150 Language Arts
- 153 ESL/ELL
- 160 World Languages
- 170 Mathematics
- 180 Science
- 190 Social Studies
- 240 Family Consumer Science
- 290 Other Technical Programs (Tech Ed/Industrial Arts)

Job Classifications

Job classification codes enables LEAs to break down expenditures for salaries and employee benefits into a more detailed classification than is given in the job classification category breakdown in object code 100-Salaries. These are not currently utilized at Avon Grove SD, and are therefore omitted from this reference guide.

Special Cost Center

The special cost center is a free-form account code dimension that is intended to allow LEAs flexibility in creating account codes for internal reporting purposes. At Avon Grove SD, this special cost center code is used for several purposes, including differentiating grant years, identifying specific athletics programs and student activities, serving as a project number dimension for capital projects that are included in the District's long-range facilities plan, and other uses.

A summary of the special cost centers currently being utilized follows.

Grant-Related Cost Centers

- 2122 Grants awarded in the 2021-22 fiscal year
- 2223 Grants awarded in the 2022-23 fiscal year

Note: new cost centers are added each year as new grants are awarded, and align with the fiscal year format. E.g. grants awarded in the 2023-24 fiscal year will be charged to a 2324 cost center, 2024-25 grants will be charged to a 2425 cost center, etc.

- 1736 IDEA Transition Discoveries Grant – Year 1
- 1737 IDEA Transition Discoveries Grant – Year 2
- MTSS PaTTAN Middle/High Partnership MTSS Grant
- LOSS ARP ESSER Grants – Learning Loss
- MENT PCCD Safety/Security Grant – Mental Health Component
- SAFE PCCD Safety/Security Grant – Physical Safety/Security Component

Special Education

- 1001 OT/PT Contracted Services
- 2002 PCA Services
- BLVE BELIEVE Program
- EMPR EMPOWER Program

General Obligation Bonds

- 2012 GOB Series 2012
- 2014 GOB Series 2014
- 2015 GOB Series 2015
- 2018 GOB Series 2018
- 2021 GOB Series 2021 (A, B, and C)
- 2022 GOB Series 2022

Student Athletics and Intramural Sports

- 7001 Intramural
- 7201 Fall Event Worker
- 7217 Cheerleading Fall
- 7219 XC Girls
- 7220 Football
- 7221 Field Hockey
- 7222 Golf Boys
- 7225 Soccer Boys
- 7229 Soccer Girls
- 7232 Tennis Girls
- 7234 XC Boys
- 7237 Volleyball Girls
- 7240 Golf Girls
- 7241 MS Color Guard

7401	Winter Event Worker
7415	Basketball Boys
7416	Basketball Girls
7418	Cheerleading Winter
7431	Swim/Diving Boys
7433	Track Indoor Boys
7435	Track Indoor Girls
7438	Wrestling
7439	Swim/Diving Girls
7601	Spring Event Worker
7614	Baseball
7623	Lacrosse – Boys
7624	Lacrosse - Girls
7630	Softball
7632	Tennis Boys
7633	Track Boys
7635	Track Girls
7636	Volleyball Boys

Student Clubs and Programs

8001	Academic Competition
8002	ACTO
8004	High School Play/Musical
8005	AGYEA
8006	Amnesty International
8016	ENACT
8019	FBLA
8023	Humanitarian Club
8024	LEO Club
8025	Model UN
8027	National Honor Society
8032	Robotics
8034	Students Against Drunk Driving (SADD)
8036	Scholarships funded by the Avon Grove Scholarship Foundation
8038	Student Council – High School
8039	Tri-M Music Honor Society
8040	Yearbook Club – High School
8041	Youth Alive
8042	Youth Artist's Society
8043	Student Council – Middle School
8044	Play/Musical – Middle School
8046	Yearbook Club – Middle School
8047	AG Cancer Society
8055	Homecoming
8058	Performing Arts Club (PAC)
8062	Italian Club
8063	German Club
8064	Rainbow Club
8066	Math Club
8068	Sewing Club
8074	Class of 2022
8076	Animal Aid Club
8081	Reading Olympics
8086	REACT
8088	Class of 2023

8089	Black Student Union
8090	AG Esports
8091	Hack Club
8092	Best Buddies
8094	AG Leadership Academy
8095	Lead4Change (#AGE)
8096	Ski Club
8097	High School Performing Arts
8098	Tech Ed/CNC
8099	Class of 2024
8100	Computer Science Honor Society
8101	HS Technology Class
8102	Class of 2025
8103	Future Farmers of America (FFA)
8104	Avon Grove Medicine Club
8105	Team STEAM
8106	Independent Volleyball League Funds
8107	Chess Club
8108	UNICEF Club
8109	Class of 2026

QUICK REFERENCE CHART

FUNDS

10	General Fund
35	Capital Projects Fund
50	Food Service Fund
60	Internal Service Fund
81	Student Activities Fund

FUNCTIONS

1110	Regular Programs
1140	Early Intervening Services
1190	Federally Funded Programs
1211	Life Skills Support
1221	Deaf or Hearing Impaired Services
1224	Blind or Visually Impaired Services
1225	Speech and Language
1231	Emotional Support
1233	Autistic Support
1241	Academic Support
1243	Gifted Support
1260	Physical Support
1270	Multi-handicapped Support
1280	Early Intervention
1290	Other Supports
1390	Vocational Education
1420	Summer School
1430	Homebound Instruction
1441	Court Placed Programs
1442	Alternative Education Programs
1450	Instructional Programs Outside the School Day
1490	Other Instructional Programs
1500	Nonpublic School Programs
2111	Pupil Services
2111	Pupil Services
2120	Guidance Services
2122	Counseling Services
2126	Placement Services
2140	Psychological Services
2152	Speech Pathology Services
2170	Student Accounting Services
2220	Technology Support Services
2250	School Library Services
2260	Instruction and Curriculum Development Services
2261	Special Education Administration
2271	Instructional Staff Development Services – Certified Staff
2272	Instructional Staff Development Services – Non-Certified Staff
2280	Nonpublic Support Services
2310	Board Services
2330	Tax Assessment and Collection Services
2350	Legal and Accounting Services
2360	Office of the Superintendent
2380	Office of the Principal
2390	Other Administration Services

2430	Dental Services
2440	Nursing Services
2511	Business Office Services
2513	Receiving and Disbursing Funds Services
2514	Payroll Services
2515	Financial Accounting Services
2620	Operation of Building Services
2621	Utilities
2622	Plumbing
2623	Roofing
2624	HVAC/Boiler/Chiller
2625	Electrical
2627	Custodial Services
2630	Grounds Services
2640	Equipment Services
2650	Vehicle Operations
2660	Safety and Security Services
2720	Vehicle Operation Services
2730	Monitoring Services
2740	Vehicle Maintenance Services
2750	Nonpublic Transportation
2818	Technology Services
2823	Public Information Services
2831	Staff Services
2834	Staff Development Services – Non-Instructional Certified Staff
2836	Staff Development Services – Non-Instructional, Non-Certified Staff
2840	Data Processing Services
2910	Support Services – Other
2990	Pass-through Funds
3100	Food Services
3210	Student Activities (Non-athletic)
3251	Student Athletics – Middle School
3252	Student Athletics – High School
3400	Scholarships and Awards
4100	Site Acquisition Services
4200	Existing Site Improvement Services
4300	Architecture and Engineering Services - New
4400	Architecture and Engineering Services - Improvements
4500	Building Acquisition and Construction – New
4600	Existing Building Improvement Services
5110	Debt Service
5120	Debt Service – Refunded Bonds/Notes
5130	Refund of Prior Year Revenues
5150	Bond Discounts
5230	Capital Projects Fund Transfers
5251	Food Service Fund Transfers
5800	Suspense Account
5900	Budgetary Reserve

OBJECTS

100	Salaries and Wages
200	Employee Benefits

310 Administrative Services
 322 IU Educational Services
 323 Professional Educational Services – Other Agencies
 329 Other Professional Educational Services
 330 Other Professional Services
 340 Technical Services
 348 Services in Support of the LEA's Technology Plan
 350 Security/Safety Services
 360 Employee Training and Development Services
 390 Other Professional and Technical Services
 411 Disposal Services
 412 Snow Plowing Services
 413 Custodial Services
 414 Lawn Care Services
 415 Laundry, Linen Services, and Dry Cleaning
 431 Repairs and Maintenance – Buildings
 432 Repairs and Maintenance - Equipment
 433 Repairs and Maintenance - Vehicles
 438 Repairs and Maintenance - Technology
 441 Rental of Land and Buildings
 442 Rental of Equipment
 444 Rental of Vehicles
 448 Lease/Rental of Hardware
 449 Other Rentals
 450 Construction Services
 460 Extermination Services
 490 Other Purchased Property Services
 513 Contracted Carriers
 516 Student Transportation Services from the IU
 521 Fire Insurance
 522 Automotive Insurance
 523 General Property and Liability Insurance
 525 Bonding Insurance
 529 Other Insurance
 530 Communications
 538 Telecommunications Services
 549 Advertising Costs
 550 Printing and Binding
 560 Tuition (record all expenses to one of the following sub accounts)
 561 Tuition to Other School Districts Within the State
 562 Tuition to Pennsylvania Charter Schools
 563 Tuition to Nonpublic Schools
 564 Tuition to Career and Technology Centers/Area Vocational Technical Schools
 567 Tuition to Approved Private Schools (APS) and PA Chartered Schools
 568 Tuition to Private Residential Rehabilitative Institutions (PRRI) and Detention Centers
 569 Tuition - Other
 580 Travel
 591 Other Locally Purchased Services
 594 IU Payments for Institutionalized Children's Programs
 595 IU Payments by Withholding
 596 Direct Payments to IUs
 610 General Supplies
 621 Natural Gas
 622 Electricity

622	Electricity
623	Bottled Gas/Propane
624	Oil
626	Gasoline
627	Diesel Fuel
631	Food
632	Milk
633	Donated Commodities
634	Snacks
635	Meals/Refreshments
640	Books and Periodicals
650	Supplies and Fees – Technology Related
710	Land and Improvements
720	Buildings
740	Depreciation
752	Capitalized Equipment – Original and Additional
756	Capitalized Technology Equipment - Original
762	Capitalized Equipment – Replacement
766	Capitalized Technology Equipment - Replacement
810	Dues and Fees
820	Claims, Judgments, and Penalties
832	Interest – Serial Bonds
834	Interest - Leases
840	Contingency
860	Donations
880	Refunds of Prior Years' Receipts
891	Miscellaneous Expenditures
892	PA State Imposed Fines
893	Scholarships
894	Student Fees for Instruction Related Events
899	Pass-through Funds
912	Serial Bonds – Principal Payments
913	Leases – Principal Payments
939	Fund Transfers
990	Miscellaneous Other Uses of Funds

FUNDING SOURCE CODES

105	PaTTAN Paths 2 Graduation Grant
115	Life Skills – Dog Treat Sales
116	REACT Donations and Expenses
117	TedX Talks
119	Avon Grove Education Foundation Grants
121	CCRES Accelerating Literacy Grant
122	Family Coding Night Funds
124	Acme/Albertsons Donations
126	Giant Donations (Food Service)
128	High School Performing Arts Donation
129	Camp Kindergarten
130	Robotics Grants
131	Tech Ed (CNS) Grants
132	Share Our Strength – No Hungry Kid Grant (Food Service)
133	Nourishing Neighbors Grant (Food Service)
135	Citadel Heart of Learning Award
136	Boeing Grant – AGHS
137	AGIS Ecology Club

138	Team STEAM Fees and Donations
139	Independent Volleyball League Funds
140	CCIU Literacy Grant
141	AGI Robotics (Student Fees)
142	Performing Arts NCF Donation
150	AGHS TV Studio Grants and Donations
160	Insurance Proceeds
180	New High School Construction
190	High School/Middle School Renovation
201	Basic Education Subsidy
206	Tuition for Orphans and Children Placed in Private Homes
222	Ready to Learn Block Grant
360	Safe Schools Grants
411	Title I
421	Title II
471	Title III
431	Title IV
510	IDEA 619 – Special Education Kindergarten
520	IDEA Part B 611 – Special Education
891	Medical Assistance (SBAP)
892	Medical Assistance (SBAP) Administrative Costs
986	CARES Act – ESSER I
987	CARES Act – Grants other than ESSER (CRF)
988	CARES Act – GEER I
989	CRRSA Act – ESSER II
990	ARP Act – ESSER III
992	ARP Act – IDEA Supplemental Funding
994	ARP Act – Learning Loss (7% Set-Aside)
995	ARP Act – Summer Programs (7% Set-Aside)
996	ARP Act – Afterschool Programs (7% Set-Aside)
997	ARP Act – Homeless Children and Youth

INSTRUCTIONAL ORGANIZATION

00	District-wide expenses that are not allocable to any specific building
09	Expenses allocated to the District's administrative office
11	First grade
12	Second grade
13	Third grade
14	Fourth grade
15	Fifth grade
16	Sixth grade
17	Pre-kindergarten
18	Kindergarten
19	Elementary expenditures not attributed to a specific grade
22	Sixth grade
23	Seventh grade
24	Eighth grade
29	Middle school expenditures not attributed to a specific grade

OPERATIONAL UNIT

110	District Office
210	Penn London Elementary School
310	Avon Grove Intermediate School
510	Fred S. Engle Middle School (Avon Grove Middle School)
810	Avon Grove High School

SUBJECT MATTER

121	Music
122	Fine Arts
130	Business Education
140	Physical Education
141	Health Education
150	Language Arts
153	ESL/ELL
160	World Languages
170	Mathematics
180	Science
190	Social Studies
240	Family Consumer Science
290	Other Technical Programs (Tech Ed/Industrial Arts)

SPECIAL COST CENTER

2122	Grants awarded in the 2021-22 fiscal year
2223	Grants awarded in the 2022-23 fiscal year
1736	IDEA Transition Discoveries Grant – Year 1
1737	IDEA Transition Discoveries Grant – Year 2
MTSS	PaTTAN Middle/High Partnership MTSS Grant
LOSS	ARP ESSER Grants – Learning Loss
MENT	PCCD Safety/Security Grant – Mental Health Component
SAFE	PCCD Safety/Security Grant – Physical Safety/Security Component
1001	OT/PT Contracted Services
2002	PCA Services
BLVE	BELIEVE Program
EMPR	EMPOWER Program
2012	GOB Series 2012
2014	GOB Series 2014
2015	GOB Series 2015
2018	GOB Series 2018
2021	GOB Series 2021 (A, B, and C)
2022	GOB Series 2022
7001	Intramural
7201	Fall Event Worker
7217	Cheerleading Fall
7219	XC Girls
7220	Football
7221	Field Hockey
7222	Golf Boys
7225	Soccer Boys
7229	Soccer Girls
7232	Tennis Girls
7234	XC Boys
7237	Volleyball Girls
7240	Golf Girls
7241	MS Color Guard
7401	Winter Event Worker
7415	Basketball Boys
7416	Basketball Girls
7418	Cheerleading Winter
7431	Swim/Diving Boys

7433	Track Indoor Boys
7435	Track Indoor Girls
7438	Wrestling
7439	Swim/Diving Girls
7601	Spring Event Worker
7614	Baseball
7623	Lacrosse – Boys
7624	Lacrosse - Girls
7630	Softball
7632	Tennis Boys
7633	Track Boys
7635	Track Girls
7636	Volleyball Boys
8001	Academic Competition
8002	ACTO
8004	High School Play/Musical
8005	AGYEA
8006	Amnesty International
8016	ENACT
8019	FBLA
8023	Humanitarian Club
8024	LEO Club
8025	Model UN
8027	National Honor Society
8032	Robotics
8034	Students Against Drunk Driving (SADD)
8036	Scholarships funded by the Avon Grove Scholarship Foundation
8038	Student Council – High School
8039	Tri-M Music Honor Society
8040	Yearbook Club – High School
8041	Youth Alive
8042	Youth Artist's Society
8043	Student Council – Middle School
8044	Play/Musical – Middle School
8046	Yearbook Club – Middle School
8047	AG Cancer Society
8055	Homecoming
8058	Performing Arts Club (PAC)
8062	Italian Club
8063	German Club
8064	Rainbow Club
8066	Math Club
8068	Sewing Club
8074	Class of 2022
8076	Animal Aid Club
8081	Reading Olympics
8086	REACT
8088	Class of 2023
8089	Black Student Union
8090	AG Esports
8091	Hack Club
8092	Best Buddies
8094	AG Leadership Academy
8095	Lead4Change (#AGE)
8096	Ski Club

8097	High School Performing Arts
8098	Tech Ed/CNC
8099	Class of 2024
8100	Computer Science Honor Society
8101	HS Technology Class
8102	Class of 2025
8103	Future Farmers of America (FFA)
8104	Avon Grove Medicine Club
8105	Team STEAM
8106	Independent Volleyball League Funds
8107	Chess Club
8108	UNICEF Club
8109	Class of 2026