

Sample coding for Operations and Maintenance Account for CTE Centers:

EFM 45 report: page 8E, column 4 and page 14E, column 3

NOTE: Only the portion of personnel, payroll, goods and services DEDICATED to the CTE Center may be charged here

Definition:

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. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

	Fund	Program	Function	Object	Cost Center	Description
Maintenance	100	3000	2620	1180	39	Regular salaries (include Director, maintenance staff and clerical)
	100	3000	2620	2080	39	Regular benefits, excluding retirement/tuition
	100	3000	2620	2380	39	Regular retirement
	100	3000	2620	2580	39	Regular tuition reimbursement
	100	3000	2620	1230	39	Substitutes
	100	3000	2620	2030	39	Substitutes benefits, excluding retirement/tuition
	100	3000	2620	2330	39	Substitute retirement
	100	3000	2620	2530	39	Substitute tuition
	100	3000	2620	1510	39	Department Head Stipend
	100	3000	2620	3000	39	Purchased Professional/Technical Services
	100	3000	2620	3300	39	Employee training and development
	100	3000	2620	3400	39	Contracted services
	100	3000	2620	4000	39	Purchased Property Services
	100	3000	2620	4300	39	Purchased Repair/Maintenance Services
	100	3000	2620	5000	39	Other Purchased Services
	100	3000	2620	5800	39	Employee travel, excluding Professional Development
	100	3000	2620	5810	39	Employee travel for Professional Development
	100	3000	2620	6000	39	Other Supplies (not delineated in 6000 range below)
	100	3000	2620	6100	39	Maintenance supplies
	100	3000	2620	6260	39	Maintenance Vehicle Fuel
	100	3000	2620	6400	39	Manuals
	100	3000	2620	7000	39	Property (fixed asset)
	100	3000	2620	7001	39	Property (supply asset)
	100	3000	2620	7300	39	Equipment (fixed asset)
	100	3000	2620	7301	39	Equipment (supply asset)
	100	3000	2620	8000	39	Miscellaneous
	100	3000	2620	9000	39	Other items

	Fund	Program	Function	Object	Cost Center	Description
Custodial	100	3000	2610	1180	39	Regular salaries
	100	3000	2610	2080	39	Regular benefits, excluding retirement/tuition
	100	3000	2610	2380	39	Regular retirement
	100	3000	2610	2580	39	Regular tuition reimbursement
	100	3000	2610	1230	39	Substitutes
	100	3000	2610	2030	39	Substitutes benefits, excluding retirement/tuition
	100	3000	2610	2330	39	Substitute retirement
	100	3000	2610	2530	39	Substitute tuition
	100	3000	2610	1510	39	Department Head Stipend
	100	3000	2610	3000	39	Purchased Professional/Technical Services
	100	3000	2610	3300	39	Employee training and development
	100	3000	2610	3400	39	Contracted services
	100	3000	2610	4000	39	Purchased Property Services
	100	3000	2610	4300	39	Purchased Repair/Maintenance Services
	100	3000	2610	5000	39	Other Purchased Services
	100	3000	2610	5800	39	Employee travel, excluding Professional Development
	100	3000	2610	5810	39	Employee travel for Professional Development
	100	3000	2610	6000	39	Other Supplies (not delineated in 6000 range below)
	100	3000	2610	6100	39	Custodial supplies
	100	3000	2610	6400	39	Manuals
	100	3000	2610	8000	39	Miscellaneous
	100	3000	2610	9000	39	Other items

	Fund	Program	Function	Object	Cost Center	Description
Other Operations/Maintenance Costs	100	3000	2600	3000	39	Purchased Professional/Technical Services
	100	3000	2600	3400	39	Contracted Services (i.e. safety and security)
	100	3000	2600	4320	39	Technology Related Repairs/Maintenance
	100	3000	2600	4330	39	Software Related Repairs/Maintenance
	100	3000	2600	4410	39	DOE approved classroom lease
	100	3000	2600	4411	39	DOE approved classroom lease purchase
	100	3000	2600	4450	39	Classroom lease - unapproved
	100	3000	2600	4451	39	Classroom lease purchase - unapproved
	100	3000	2600	6000	39	Other Supplies (not delineated in 6000 range below)
	100	3000	2600	6100	39	Other operations/maintenance supplies
	100	3000	2600	6200	39	Energy
	100	3000	2600	6240	39	Heating Fuel
	100	3000	2600	6400	39	Manuals
	100	3000	2600	6500	39	Technology supplies, ie software
	100	3000	2600	7000	39	Property (fixed asset)
	100	3000	2600	7001	39	Property (supply asset)
	100	3000	2600	7100	39	Land
	100	3000	2600	7200	39	Buildings
	100	3000	2600	7300	39	Equipment
	100	3000	2600	7340	39	Technology Related Hardware (fixed asset)
	100	3000	2600	7341	39	Technology Related Hardware (supply asset)
	100	3000	2600	7350	39	Technology Related Software (fixed asset)
	100	3000	2600	7351	39	Technology Related Software (supply asset)
	100	3000	2600	8000	39	Miscellaneous
	100	3000	2600	8310	39	Principal
	100	3000	2600	8320	39	Interest
	100	3000	2600	9000	39	Other items

NOTE: it is necessary to segregate certain costs into the following two function codes so that data may be available to ensure that the school administrative unit is fulfilling the state policy expectation of annual reinvestment into its facilities.

Sample coding for Capital Enhancement and Improvement

Definition:

Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. For example, the installation of a ventilation system where one did not previously exist.

Fund	Program	Function	Object	Cost Center	Description
100	3000	2680	1180	39	Regular salaries (for work done by current employees)
100	3000	2680	2080	39	Regular benefits, excluding retirement
100	3000	2680	2380	39	Regular retirement
100	3000	2680	3000	39	Purchased Professional/Technical Services
100	3000	2680	3400	39	Contracted services
100	3000	2680	4000	39	Purchased Property Services
100	3000	2680	4300	39	Purchased Repair/Maintenance Services
100	3000	2680	4320	39	Technology Related Repairs/Maintenance
100	3000	2680	5000	39	Other Purchased Services
100	3000	2680	6000	39	Other Supplies (not delineated in 6000 range below)
100	3000	2680	6100	39	Project supplies
100	3000	2680	7000	39	Property (fixed asset)
100	3000	2680	7001	39	Property (supply asset)
100	3000	2680	7100	39	Land
100	3000	2680	7200	39	Buildings
100	3000	2680	7300	39	Equipment (fixed asset)
100	3000	2680	7301	39	Equipment (supply asset)
100	3000	2680	7340	39	Technology Related Hardware (fixed asset)
100	3000	2680	7341	39	Technology Related Hardware (supply asset)
100	3000	2680	7350	39	Technology Related Software (fixed asset)
100	3000	2680	7351	39	Technology Related Software (supply asset)
100	3000	2680	8000	39	Miscellaneous
100	3000	2680	8310	39	Principal
100	3000	2680	8320	39	Interest
100	3000	2680	9000	39	Other items

Sample coding for Capital Renewal and Renovation

Definition:

Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In most cases, capital renewal activities involve the substantial renewal or replacement of fixed assets. Examples include: replacing a roof covering, replacing a boiler, installing new windows.

Fund	Program	Function	Object	Cost Center	Description
100	3000	2690	1180	39	Regular salaries (for work done by current employees)
100	3000	2690	2080	39	Regular benefits, excluding retirement
100	3000	2690	2380	39	Regular retirement
100	3000	2690	3000	39	Purchased Professional/Technical Services
100	3000	2690	3400	39	Contracted services
100	3000	2690	4000	39	Purchased Property Services
100	3000	2690	4300	39	Purchased Repair/Maintenance Services
100	3000	2690	4320	39	Technology Related Repairs/Maintenance
100	3000	2690	5000	39	Other Purchased Services
100	3000	2690	6000	39	Other Supplies (not delineated in 6000 range below)
100	3000	2690	6100	39	Project supplies
100	3000	2690	7000	39	Property (fixed asset)
100	3000	2690	7001	39	Property (supply asset)
100	3000	2690	7100	39	Land
100	3000	2690	7200	39	Buildings
100	3000	2690	7300	39	Equipment (fixed asset)
100	3000	2690	7301	39	Equipment (supply asset)
100	3000	2690	7340	39	Technology Related Hardware (fixed asset)
100	3000	2690	7341	39	Technology Related Hardware (supply asset)
100	3000	2690	7350	39	Technology Related Software (fixed asset)
100	3000	2690	7351	39	Technology Related Software (supply asset)
100	3000	2690	8000	39	Miscellaneous
100	3000	2690	8310	39	Principal
100	3000	2690	8320	39	Interest
100	3000	2690	9000	39	Other items