

**Sample coding for Instruction:**

**Definition:**

*Regular programs of study for that part of the school organization which precedes approved secondary education. Elementary programs included in the 1100 through 1149 series of programs codes are for students in 4 year old programs and prekindergarten programs, as defined in the "Definitions" section of the Financial Accounting Handbook, 2004 edition, as well as students in kindergarten through grade 8. For costs of 504 accommodations, use function 2190.*

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8	100	1100	1000	1010	01-19	Teacher salary
	100	1100	1000	2010	01-19	Teacher benefits, excluding retirement/tuition
	100	1100	1000	2310	01-19	Teacher retirement
	100	1100	1000	2510	01-19	Teacher tuition
	100	1100	1000	1020	01-19	Ed Tech salary
	100	1100	1000	2020	01-19	Ed Tech benefits, excluding retirement/tuition
	100	1100	1000	2320	01-19	Ed Tech retirement
	100	1100	1000	2520	01-19	Ed Tech tuition
	100	1100	1000	1210	01-19	Tutor salary
	100	1100	1000	2030	01-19	Tutor benefits
	100	1100	1000	2330	01-19	Tutor retirement
	100	1100	1000	1230	01-19	Substitute salary
	100	1100	1000	2030	01-19	Substitute benefits, excluding retirement/tuition
	100	1100	1000	2330	01-19	Substitute retirement
	100	1100	1000	2530	01-19	Substitute tuition
	100	1100	1000	1500	01-19	Regular Stipend
	100	1100	1000	1510	01-19	Department Head Stipend
	100	1100	1000	1560	01-19	Teacher Leader Stipend
	100	1100	1000	2000	01-19	Stipend benefits
	100	1100	1000	2300	01-19	Stipend retirement
	100	1100	1000	3000	01-19	Purchased Professional Services
	100	1100	1000	3300	01-19	Employee Training and Development
	100	1100	1000	4000	01-19	Purchased Property Services
	100	1100	1000	4320	01-19	Technology Related Repairs and Maintenance
	100	1100	1000	4330	01-19	Software Related Repairs and Maintenance
	100	1100	1000	4430	01-19	Lease/Lease Purchase of Technology Equipment
	100	1100	1000	5000	01-19	Other Purchased Services
	100	1100	1000	5610	01-19	Tuition paid to other school administrative units
	100	1100	1000	5630	01-19	Tuition paid to private schools
	100	1100	1000	5640	01-19	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
	100	1100	1000	5660	01-19	Tuition paid to charter schools
	100	1100	1000	5690	01-19	Other tuition paid
	100	1100	1000	5800	01-19	Employee travel, excluding Professional Development (code to function 2213, object 5810)
	100	1100	1000	6000	01-19	Other Supplies (not delineated in 6000 range below)
	100	1100	1000	6100	01-19	Instructional supplies
	100	1100	1000	6400	01-19	Books
	100	1100	1000	6500	01-19	Technology Related Supplies
	100	1100	1000	7000	01-19	Property (fixed asset)
	100	1100	1000	7001	01-19	Property (supply asset)
	100	1100	1000	7340	01-19	Technology related hardware (fixed asset)
	100	1100	1000	7341	01-19	Technology related hardware (supply asset)
	100	1100	1000	7350	01-19	Technology related software (fixed asset)
	100	1100	1000	7351	01-19	Technology related software (supply asset)
	100	1100	1000	8000	01-19	Miscellaneous
	100	1100	1000	9000	01-19	Other Items
Instructional Field trips	100	1100	2700	8500	01-19	Costs for trip transportation

**Definition:** *Regular programs of study for that part of the school organization which includes not less than two consecutive grades from ninth through twelfth. For state subsidy calculation purposes, this code is defined as grades nine through twelve.*

Secondary 9-12	Fund	Program	Function	Object	Cost Center	Description
	100	1200	1000	1010	30-38	Teacher salary
	100	1200	1000	2010	30-38	Teacher benefits, excluding retirement/tuition
	100	1200	1000	2310	30-38	Teacher retirement
	100	1200	1000	2510	30-38	Teacher tuition
	100	1200	1000	1020	30-38	Ed Tech salary
	100	1200	1000	2020	30-38	Ed Tech benefits, excluding retirement/tuition
	100	1200	1000	2320	30-38	Ed Tech retirement
	100	1200	1000	2520	30-38	Ed Tech tuition
	100	1200	1000	1210	30-38	Tutor salary
	100	1200	1000	2030	30-38	Tutor benefits
	100	1200	1000	2330	30-38	Tutor retirement
	100	1200	1000	1230	30-38	Substitute salary
	100	1200	1000	2030	30-38	Substitute benefits, excluding retirement/tuition
	100	1200	1000	2330	30-38	Substitute retirement
	100	1200	1000	2530	30-38	Substitute tuition
	100	1200	1000	1500	30-38	Regular Stipend
	100	1200	1000	1510	30-38	Department Head Stipend
	100	1200	1000	1560	30-38	Teacher Leader Stipend
	100	1200	1000	2000	30-38	Stipend benefits
	100	1200	1000	2300	30-38	Stipend retirement
	100	1200	1000	3000	30-38	Purchased Professional Services
	100	1200	1000	3300	30-38	Employee Training and Development
	100	1200	1000	4000	30-38	Purchased Property Services
	100	1200	1000	4320	30-38	Technology Related Repairs and Maintenance
	100	1200	1000	4330	30-38	Software Related Repairs and Maintenance
	100	1200	1000	4430	30-38	Lease/Lease Purchase of Technology Equipment
	100	1200	1000	5000	30-38	Other Purchased Services
	100	1200	1000	5610	30-38	Tuition paid to other school administrative units
	100	1200	1000	5630	30-38	Tuition paid to private schools
	100	1200	1000	5640	30-38	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
	100	1200	1000	5660	30-38	Tuition paid to charter schools
	100	1200	1000	5680	30-38	Insured value factor paid
	100	1200	1000	5690	30-38	Other tuition paid
	100	1200	1000	5800	30-38	Employee travel, excluding Professional Development (code to function 2213, object 5810)
	100	1200	1000	6000	30-38	Other Supplies (not delineated in 6000 range below)
	100	1200	1000	6100	30-38	Instructional supplies
	100	1200	1000	6400	30-38	Books
	100	1200	1000	6500	30-38	Technology Related Supplies
	100	1200	1000	7000	30-38	Property (fixed asset)
	100	1200	1000	7001	30-38	Property (supply asset)
	100	1200	1000	7340	30-38	Technology related hardware (fixed asset)
	100	1200	1000	7341	30-38	Technology related hardware (supply asset)
	100	1200	1000	7350	30-38	Technology related software (fixed asset)
	100	1200	1000	7351	30-38	Technology related software (supply asset)
	100	1200	1000	8000	30-38	Miscellaneous
	100	1200	1000	9000	30-38	Other Items
Instructional Field trips	100	1200	2700	8500	30-38	Costs for trip transportation