

Sample coding for Operations and Maintenance Account for CTE Centers:

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 building

	Fund	Program	Function	Object	Cost Center	Description	
Maintenance	1000	3000	2620	1180	390	Regular salaries (include Director, maintenance staff and clerical)	
	1000	3000	2620	2080	390	Regular benefits, excluding retirement/tuition	
	1000	3000	2620	2380	390	Regular retirement	
	1000	3000	2620	2580	390	Regular tuition reimbursement	
	1000	3000	2620	1230	390	Substitutes	
	1000	3000	2620	2030	390	Substitutes benefits, excluding retirement/tuition	
	1000	3000	2620	2330	390	Substitute retirement	
	1000	3000	2620	2530	390	Substitute tuition	
	1000	3000	2620	1510	390	Department Head Stipend	
	1000	3000	2620	3000	390	Purchased Professional/Technical Services	
	1000	3000	2620	3300	390	Employee training and development	
	1000	3000	2620	3400	390	Contracted services	
	1000	3000	2620	4000	390	Purchased Property Services	
	1000	3000	2620	4300	390	Purchased Repair/Maintenance Services	
	1000	3000	2620	5000	390	Other Purchased Services	
	1000	3000	2620	5800	390	Employee travel, excluding Professional Development	
	1000	3000	2620	5810	390	Employee travel for Professional Development	
	1000	3000	2620	6000	390	Other Supplies (not delineated in 6000 range below)	
	1000	3000	2620	6100	390	Maintenance supplies	
	1000	3000	2620	6260	390	Maintenance Vehicle Fuel	
	1000	3000	2620	6400	390	Manuals	
	1000	3000	2620	7000	390	Property (fixed asset)	
	1000	3000	2620	7001	390	Property (supply asset)	
	1000	3000	2620	7300	390	Equipment (fixed asset)	
	1000	3000	2620	7301	390	Equipment (supply asset)	
	1000	3000	2620	8000	390	Miscellaneous	
	1000	3000	2620	9000	390	Other items	
	Custodial	1000	3000	2610	1180	390	Regular salaries
1000		3000	2610	2080	390	Regular benefits, excluding retirement/tuition	
1000		3000	2610	2380	390	Regular retirement	
1000		3000	2610	2580	390	Regular tuition reimbursement	
1000		3000	2610	1230	390	Substitutes	
1000		3000	2610	2030	390	Substitutes benefits, excluding retirement/tuition	
1000		3000	2610	2330	390	Substitute retirement	
1000		3000	2610	2530	390	Substitute tuition	
1000		3000	2610	1510	390	Department Head Stipend	
1000		3000	2610	3000	390	Purchased Professional/Technical Services	
1000		3000	2610	3300	390	Employee training and development	
1000		3000	2610	3400	390	Contracted services	
1000		3000	2610	4000	390	Purchased Property Services	
1000		3000	2610	4300	390	Purchased Repair/Maintenance Services	
1000		3000	2610	5000	390	Other Purchased Services	
1000		3000	2610	5800	390	Employee travel, excluding Professional Development	
1000		3000	2610	5810	390	Employee travel for Professional Development	
1000		3000	2610	6000	390	Other Supplies (not delineated in 6000 range below)	
1000		3000	2610	6100	390	Custodial supplies	
1000		3000	2610	6400	390	Manuals	
1000		3000	2610	8000	390	Miscellaneous	
1000		3000	2610	9000	390	Other items	
Other Operations/Maintenance Costs		1000	3000	2600	3000	390	Purchased Professional/Technical Services
		1000	3000	2600	3400	390	Contracted Services (i.e. safety and security)
		1000	3000	2600	4320	390	Technology Related Repairs/Maintenance
		1000	3000	2600	4330	390	Software Related Repairs/Maintenance
		1000	3000	2600	4410	390	DOE approved classroom lease
		1000	3000	2600	4411	390	DOE approved classroom lease purchase
	1000	3000	2600	4450	390	Classroom lease - unapproved	
	1000	3000	2600	4451	390	Classroom lease purchase - unapproved	
	1000	3000	2600	6000	390	Other Supplies (not delineated in 6000 range below)	
	1000	3000	2600	6100	390	Other operations/maintenance supplies	
	1000	3000	2600	6200	390	Energy	
	1000	3000	2600	6240	390	Heating Fuel	
	1000	3000	2600	6400	390	Manuals	
	1000	3000	2600	6500	390	Technology supplies, ie software	
	1000	3000	2600	7000	390	Property (fixed asset)	
	1000	3000	2600	7001	390	Property (supply asset)	
	1000	3000	2600	7100	390	Land	
	1000	3000	2600	7200	390	Buildings	
	1000	3000	2600	7300	390	Equipment	
	1000	3000	2600	7340	390	Technology Related Hardware (fixed asset)	
	1000	3000	2600	7341	390	Technology Related Hardware (supply asset)	
	1000	3000	2600	7350	390	Technology Related Software (fixed asset)	
	1000	3000	2600	7351	390	Technology Related Software (supply asset)	
	1000	3000	2600	8000	390	Miscellaneous	
	1000	3000	2600	8310	390	Principal	
	1000	3000	2600	8320	390	Interest	
	1000	3000	2600	9000	390	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

Fund	Program	Function	Object	Cost Center	Description
1000	3000	2680	1180	390	Regular salaries (for work done by current employees)
1000	3000	2680	2080	390	Regular benefits, excluding retirement
1000	3000	2680	2380	390	Regular retirement
1000	3000	2680	3000	390	Purchased Professional/Technical Services
1000	3000	2680	3400	390	Contracted services
1000	3000	2680	4000	390	Purchased Property Services
1000	3000	2680	4300	390	Purchased Repair/Maintenance Services
1000	3000	2680	4320	390	Technology Related Repairs/Maintenance
1000	3000	2680	5000	390	Other Purchased Services
1000	3000	2680	6000	390	Other Supplies (not delineated in 6000 range below)
1000	3000	2680	6100	390	Project supplies
1000	3000	2680	7000	390	Property (fixed asset)
1000	3000	2680	7001	390	Property (supply asset)
1000	3000	2680	7100	390	Land
1000	3000	2680	7200	390	Buildings
1000	3000	2680	7300	390	Equipment (fixed asset)
1000	3000	2680	7301	390	Equipment (supply asset)
1000	3000	2680	7340	390	Technology Related Hardware (fixed asset)
1000	3000	2680	7341	390	Technology Related Hardware (supply asset)
1000	3000	2680	7350	390	Technology Related Software (fixed asset)
1000	3000	2680	7351	390	Technology Related Software (supply asset)
1000	3000	2680	8000	390	Miscellaneous
1000	3000	2680	8310	390	Principal
1000	3000	2680	8320	390	Interest
1000	3000	2680	9000	390	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 m

Fund	Program	Function	Object	Cost Center	Description
1000	3000	2690	1180	390	Regular salaries (for work done by current employees)
1000	3000	2690	2080	390	Regular benefits, excluding retirement
1000	3000	2690	2380	390	Regular retirement
1000	3000	2690	3000	390	Purchased Professional/Technical Services
1000	3000	2690	3400	390	Contracted services
1000	3000	2690	4000	390	Purchased Property Services
1000	3000	2690	4300	390	Purchased Repair/Maintenance Services
1000	3000	2690	4320	390	Technology Related Repairs/Maintenance
1000	3000	2690	5000	390	Other Purchased Services
1000	3000	2690	6000	390	Other Supplies (not delineated in 6000 range below)
1000	3000	2690	6100	390	Project supplies
1000	3000	2690	7000	390	Property (fixed asset)
1000	3000	2690	7001	390	Property (supply asset)
1000	3000	2690	7100	390	Land
1000	3000	2690	7200	390	Buildings
1000	3000	2690	7300	390	Equipment (fixed asset)
1000	3000	2690	7301	390	Equipment (supply asset)
1000	3000	2690	7340	390	Technology Related Hardware (fixed asset)
1000	3000	2690	7341	390	Technology Related Hardware (supply asset)
1000	3000	2690	7350	390	Technology Related Software (fixed asset)
1000	3000	2690	7351	390	Technology Related Software (supply asset)
1000	3000	2690	8000	390	Miscellaneous
1000	3000	2690	8310	390	Principal
1000	3000	2690	8320	390	Interest
1000	3000	2690	9000	390	Other items