

Sample coding for Operations and Maintenance Account:

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 include groundskeeping, snowplowing here	1000	0000	2620	1180	900	Regular salaries (include Director, maintenance staff and clerical)
	1000	0000	2620	2080	900	Regular benefits, excluding retirement/tuition
	1000	0000	2620	2380	900	Regular retirement
	1000	0000	2620	2580	900	Regular tuition reimbursement
	1000	0000	2620	1200	900	Temporary Maintenance Staff salary
	1000	0000	2620	2090	900	Temporary Maintenance Staff benefits
	1000	0000	2620	1510	900	Department Head Stipend
	1000	0000	2620	3000	900	Purchased Professional/Technical Services
	1000	0000	2620	3300	900	Employee training and development
	1000	0000	2620	3400	900	Contracted services
	1000	0000	2620	4000	900	Purchased Property Services
	1000	0000	2620	4300	900	Purchased Repair/Maintenance Services (do not include technology items)
	1000	0000	2620	5000	900	Other Purchased Services
	1000	0000	2620	5800	900	Employee travel, excluding Professional Development
	1000	0000	2620	5810	900	Employee travel for Professional Development
	1000	0000	2620	6000	900	Other Supplies (not delineated in 6000 range below)
	1000	0000	2620	6260	900	Maintenance Vehicle Fuel
	1000	0000	2620	6400	900	Manuals
	1000	0000	2620	7000	900	Property (fixed asset)
	1000	0000	2620	7001	900	Property (supply asset)
	1000	0000	2620	7300	900	Equipment (fixed asset)
	1000	0000	2620	7301	900	Equipment (supply asset)
	1000	0000	2620	8000	900	Miscellaneous
	1000	0000	2620	9000	900	Other items

Elementary (K - 8) Custodial

	Fund	Program	Function	Object	Cost Center	Description
	1000	0000	2610	1180	010-190	Regular salaries (include custodians and groundskeepers)
	1000	0000	2610	2080	010-190	Regular benefits, excluding retirement/tuition
	1000	0000	2610	2380	010-190	Regular retirement
	1000	0000	2610	2580	010-190	Regular tuition reimbursement
	1000	0000	2610	1230	010-190	Substitutes
	1000	0000	2610	2030	010-190	Substitutes benefits, excluding retirement/tuition
	1000	0000	2610	2330	010-190	Substitute retirement
	1000	0000	2610	2530	010-190	Substitute tuition
	1000	0000	2610	1500	010-190	Stipends (i.e. Pesticide Manager, Chemical Officer)
	1000	0000	2610	1510	010-190	Department Head Stipend
	1000	0000	2610	3000	010-190	Purchased Professional/Technical Services
	1000	0000	2610	3300	010-190	Employee training and development
	1000	0000	2610	3400	010-190	Contracted services
	1000	0000	2610	4000	010-190	Purchased Property Services
	1000	0000	2610	4300	010-190	Purchased Repair/Maintenance Services
	1000	0000	2610	5000	010-190	Other Purchased Services
	1000	0000	2610	5800	010-190	Employee travel, excluding Professional Development
	1000	0000	2610	5810	010-190	Employee travel for Professional Development
	1000	0000	2610	6000	010-190	Other Supplies (not delineated in 6000 range below)
	1000	0000	2610	6400	010-190	Manuals
	1000	0000	2610	8000	010-190	Miscellaneous
	1000	0000	2610	9000	010-190	Other items

Secondary (9-12) Custodial

Same coding string as above EXCEPT utilizing cost centers 300-380

Other Elementary Operations/Maintenance Costs (K-8)

include furniture/fixture purchases here
include safety/security expenditures here

	Fund	Program	Function	Object	Cost Center	Description
	1000	0000	2600	3000	010-190	Purchased Professional/Technical Services
	1000	0000	2600	3400	010-190	Contracted Services (i.e. safety and security)
	1000	0000	2600	4000	010-190	Purchased Property Services (include utilities)
	1000	0000	2600	4320	010-190	Technology Related Repairs/Maintenance
	1000	0000	2600	4330	010-190	Software Related Repairs/Maintenance
	1000	0000	2600	4410	010-190	DOE approved classroom lease
	1000	0000	2600	4411	010-190	DOE approved classroom lease purchase
	1000	0000	2600	4450	010-190	Classroom lease - <i>unapproved</i>
	1000	0000	2600	4451	010-190	Classroom lease purchase - <i>unapproved</i>
	1000	0000	2600	5000	010-190	Other Purchased Services (i.e. building insurance, phone)
	1000	0000	2600	6000	010-190	Other Supplies (not delineated in 6000 range below)
	1000	0000	2600	6200	010-190	Energy
	1000	0000	2600	6240	010-190	Heating Fuel
	1000	0000	2600	6400	010-190	Manuals
	1000	0000	2600	6500	010-190	Technology supplies, ie software
	1000	0000	2600	7000	010-190	Property (fixed asset)
	1000	0000	2600	7001	010-190	Property (supply asset)
	1000	0000	2600	7100	010-190	Land
	1000	0000	2600	7200	010-190	Buildings
	1000	0000	2600	7300	010-190	Equipment (fixed asset)
	1000	0000	2600	7301	010-190	Equipment (supply asset)
	1000	0000	2600	7340	010-190	Technology Related Hardware (fixed asset)
	1000	0000	2600	7341	010-190	Technology Related Hardware (supply asset)
	1000	0000	2600	7350	010-190	Technology Related Software (fixed asset)
	1000	0000	2600	7351	010-190	Technology Related Software (supply asset)
1000	0000	2600	8000	010-190	Miscellaneous	
1000	0000	2600	8310	010-190	Principal	
1000	0000	2600	8320	010-190	Interest	
1000	0000	2600	9000	010-190	Other items	

Other Secondary Operations/Maintenance Costs (9-12)

Same coding string as above EXCEPT utilizing cost centers 300-380

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
Elementary (K-8) projects	1000	0000	2680	1180	010-190	Regular salaries (for work done by current employees)
	1000	0000	2680	2080	010-190	Regular benefits, excluding retirement
	1000	0000	2680	2380	010-190	Regular retirement
	1000	0000	2680	3000	010-190	Purchased Professional/Technical Services
	1000	0000	2680	3400	010-190	Contracted services
	1000	0000	2680	4000	010-190	Purchased Property Services
	1000	0000	2680	4300	010-190	Purchased Repair/Maintenance Services
	1000	0000	2680	4320	010-190	Technology Related Repairs/Maintenance
	1000	0000	2680	5000	010-190	Other Purchased Services
	1000	0000	2680	6000	010-190	Other Supplies (not delineated in 6000 range below)
	1000	0000	2680	6100	010-190	Project supplies
	1000	0000	2680	7000	010-190	Property (fixed asset)
	1000	0000	2680	7001	010-190	Property (supply asset)
	1000	0000	2680	7100	010-190	Land
	1000	0000	2680	7200	010-190	Buildings
	1000	0000	2680	7300	010-190	Equipment (fixed asset)
	1000	0000	2680	7301	010-190	Equipment (supply asset)
	1000	0000	2680	7340	010-190	Technology Related Hardware (fixed asset)
	1000	0000	2680	7341	010-190	Technology Related Hardware (supply asset)
	1000	0000	2680	7350	010-190	Technology Related Software (fixed asset)
1000	0000	2680	7351	010-190	Technology Related Software (supply asset)	
1000	0000	2680	8000	010-190	Miscellaneous	
1000	0000	2680	8310	010-190	Principal	
1000	0000	2680	8320	010-190	Interest	
1000	0000	2680	9000	010-190	Other items	

Secondary (9-12) projects

Same coding string as above EXCEPT utilizing cost centers 300-380

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
Elementary (K-8) projects	1000	0000	2690	1180	010-190	Regular salaries (for work done by current employees)
	1000	0000	2690	2080	010-190	Regular benefits, excluding retirement
	1000	0000	2690	2380	010-190	Regular retirement
	1000	0000	2690	3000	010-190	Purchased Professional/Technical Services
	1000	0000	2690	3400	010-190	Contracted services
	1000	0000	2690	4000	010-190	Purchased Property Services
	1000	0000	2690	4300	010-190	Purchased Repair/Maintenance Services
	1000	0000	2690	4320	010-190	Technology Related Repairs/Maintenance
	1000	0000	2690	4500	010-190	Construction Services
	1000	0000	2690	5000	010-190	Other Purchased Services
	1000	0000	2690	6000	010-190	Supplies
	1000	0000	2690	7000	010-190	Property (fixed asset)
	1000	0000	2690	7001	010-190	Property (supply asset)
	1000	0000	2690	7100	010-190	Land
	1000	0000	2690	7200	010-190	Buildings
	1000	0000	2690	7300	010-190	Equipment (fixed asset)
	1000	0000	2690	7301	010-190	Equipment (supply asset)
	1000	0000	2690	7340	010-190	Technology Related Hardware (fixed asset)
	1000	0000	2690	7341	010-190	Technology Related Hardware (supply asset)
	1000	0000	2690	7350	010-190	Technology Related Software (fixed asset)
1000	0000	2690	7351	010-190	Technology Related Software (supply asset)	
1000	0000	2690	8000	010-190	Miscellaneous	
1000	0000	2690	8310	010-190	Principal	
1000	0000	2690	8320	010-190	Interest	
1000	0000	2690	9000	010-190	Other items	

Secondary (9-12) projects

Same coding string as above EXCEPT utilizing cost centers 300-380