

Sample coding for Transportation Account:

	Fund	Program	Function	Object	Cost Center	Description
Regular	1000	0000	2700	1020	900	Aides salary
	1000	0000	2700	2020	900	Aides benefits excluding retirement/tuition
	1000	0000	2700	2320	900	Aides retirement
	1000	0000	2700	2520	900	Aides tuition reimbursement
	1000	0000	2700	1180	900	Regular salaries (include Director, drivers, mechanics, clerical)
	1000	0000	2700	2080	900	Regular benefits, excluding retirement/tuition
	1000	0000	2700	2380	900	Regular retirement
	1000	0000	2700	2580	900	Regular tuition reimbursement
	1000	0000	2700	1200	900	Substitutes
	1000	0000	2700	2030	900	Substitutes benefits, excluding retirement/tuition
	1000	0000	2700	2330	900	Substitute retirement
	1000	0000	2700	2530	900	Substitute tuition
	1000	0000	2700	3000	900	Purchased Professional/Technical Services
	1000	0000	2700	3300	900	Employee training and development
	1000	0000	2700	3400	900	Contracted services
	1000	0000	2700	4000	900	Purchased Property Services
	1000	0000	2700	4300	900	Purchased Repair/Maintenance Services
	1000	0000	2700	4320	900	Technology Related Repairs/Maintenance
	1000	0000	2700	4330	900	Software Related Repairs/Maintenance
	1000	0000	2700	4440	900	Rental of Other Equipment (include office photocopier lease)
	1000	0000	2700	5000	900	Other Purchased Services
	1000	0000	2700	5100	900	Purchased Transportation Services
	1000	0000	2700	5110	900	Purchased Transportation Services from other SAU
	1000	0000	2700	5130	900	Room and Board in lieu of Transportation
	1000	0000	2700	5140	900	Purchased Transportation Services from private source
	1000	0000	2700	5320	900	Other Purchased Services - Cell Phones
	1000	0000	2700	5800	900	Employee travel costs, excluding Professional Development
	1000	0000	2700	5810	900	Employee travel costs for Professional Development
	1000	0000	2700	6000	900	Other Supplies (not delineated in 6000 range below)
	1000	0000	2700	6100	900	General supplies
	1000	0000	2700	6260	900	Fleet Fuel
	1000	0000	2700	6400	900	Books
	1000	0000	2700	6500	900	Technology supplies, ie software
	1000	0000	2700	6700	900	Transportation supplies and parts
	1000	0000	2700	7000	900	Property (to include equipment; fixed asset)
	1000	0000	2700	7001	900	Property (to include equipment; supply asset)
	1000	0000	2700	7300	900	Equipment (fixed asset)
	1000	0000	2700	7301	900	Equipment (supply asset)
	1000	0000	2700	7340	900	Technology Related Hardware (fixed asset)
	1000	0000	2700	7341	900	Technology Related Hardware (supply asset)
	1000	0000	2700	7350	900	Technology Related Software (fixed asset)
	1000	0000	2700	7351	900	Technology Related Software (supply asset)
	1000	0000	2700	7360	900	Cash bus purchase
	1000	0000	2700	7390	900	Other Equipment (fixed asset)
	1000	0000	2700	7391	900	Other Equipment (supply asset)
	1000	0000	2700	8000	900	Miscellaneous
	1000	0000	2700	8310	900	Principal cost bus loan/lease purchase agreement
	1000	0000	2700	8320	900	Interest cost - bus loan/lease purchase agreement
	1000	0000	2700	9000	900	Contingency

	Fund	Program	Function	Object	Cost Center	Description
<i>Special Education</i>	<i>necessary to segregate Out of District costs only for Essential Programs and Services</i>					
	1000	0000	2750	1020	900	Aide salary
	1000	0000	2750	2020	900	Aide benefits, excluding retirement
	1000	0000	2750	2320	900	Aide retirement
	1000	0000	2750	1180	900	Regular salaries (drivers, mechanics)
	1000	0000	2750	2080	900	Regular employee benefits, excluding retirement
	1000	0000	2750	2380	900	Regular employee retirement
	1000	0000	2750	1230	900	Substitutes
	1000	0000	2750	2030	900	Substitutes benefits, excluding retirement/tuition
	1000	0000	2750	2330	900	Substitute retirement
	1000	0000	2750	3000	900	Purchased Professional/Technical Services
	1000	0000	2750	3400	900	Contracted services
	1000	0000	2750	4300	900	Purchased Repair and Maintenance Services
	1000	0000	2750	5100	900	Purchased Transportation Services
	1000	0000	2750	5110	900	Purchased Transportation Services from other SAU
	1000	0000	2750	5140	900	Purchased Transportation Services from private source
	1000	0000	2750	6260	900	Fleet Fuel
	1000	0000	2750	6700	900	Transportation parts/supplies
	1000	0000	2750	7300	900	Equipment (fixed asset)
	1000	0000	2750	7301	900	Equipment (supply asset)
<i>Career and Technical</i>	<i>necessary to segregate transportation costs to a CTE school for Essential Programs and Services only</i>					
	1000	0000	2760	1180	900	Regular salaries (drivers, mechanics)
	1000	0000	2760	2080	900	Regular employee benefits, excluding retirement
	1000	0000	2760	2380	900	Regular employee retirement
	1000	0000	2760	1230	900	Substitutes
	1000	0000	2760	2030	900	Substitutes benefits, excluding retirement/tuition
	1000	0000	2760	2330	900	Substitute retirement
	1000	0000	2760	4300	900	Purchased Repair and Maintenance Services
	1000	0000	2760	5100	900	Purchased Transportation Services
	1000	0000	2760	5110	900	Purchased Transportation Services from other SAU
	1000	0000	2760	5140	900	Purchased Transportation Services from private source
	1000	0000	2760	5320	900	Other Purchased Services - Cell Phones
	1000	0000	2760	6260	900	Fleet Fuel
	1000	0000	2760	6700	900	Transportation parts/supplies
<i>Homeless Students</i>	<i>necessary to segregate costs for Essential Programs and Services</i>					
	1000	0000	2770	1180	900	Regular salaries (drivers, mechanics)
	1000	0000	2770	2080	900	Regular employee benefits, excluding retirement
	1000	0000	2770	2380	900	Regular employee retirement
	1000	0000	2770	1230	900	Substitutes
	1000	0000	2770	2030	900	Substitutes benefits, excluding retirement/tuition
	1000	0000	2770	2330	900	Substitute retirement
	1000	0000	2770	4300	900	Purchased Repair and Maintenance Services
	1000	0000	2770	5100	900	Purchased Transportation Services
	1000	0000	2770	5110	900	Purchased Transportation Services from other SAU
	1000	0000	2770	5140	900	Purchased Transportation Services from private source
	1000	0000	2770	6260	900	Fleet Fuel
	1000	0000	2770	6700	900	Transportation parts/supplies

Notes:

- *Costs associated with Extra Curricular Transportation should be budgeted/accounted for under program codes 9200 and/or 9600
- *Costs associated with Co-Curricular Transportation should be budgeted/accounted for under program codes 9100 and/or 9500
- *Costs associated with Field Trip Transportation should be budgeted/accounted for under the appropriate program codes
*i.e. field trip for art would come under instruction budget/reporting for the art program,
using appropriate program code and 2700 function*
- *Costs associated with Community Service Programs should be budgeted/accounted for under program code 8000