

**UNION ENDICOTT CENTRAL SCHOOL DISTRICT  
General Fund**

The expenditure code consists of fund, function, object, location, & program.

EXAMPLE: A 2110.450-98-251 fund           A   General Fund  
function       2110 Teaching - Regular School  
object         450 Materials & Supplies  
location       98 High School  
program       251 Art-Secondary

<b>LOCATION</b>		
<b>GENERAL FUND</b>		
81 Harvard Street	94 Ann G McGuinness Elementary	
82 Transportation/Bus Garage	96 Middle School	
85 GF Johnson Elementary	98 High School	
88 CF Johnson Elementary	99 District Wide	
90 TJ Watson Elementary		
92 LWW Elementary		

<b>PROGRAM</b>		
100 Board of Education	259 Math	65005 Transportation Extra Runs
101 District Clerk	260 Music	65006 Transportation Field Trips
102 District Meeting	264 Physical Education	65007 Transportation Athletic Trips
103 Chief School Admin	266 Reading-Elementary	65008 Transportation Bus Garage Summer Work
104 Business Admin	267 Reading-Secondary	65009 Transportation Bus Garage Substitutes
105 Auditing	268 Science	65010 Transportation Bus Repairs
106 Treasurer	269 Social Studies	65011 Transportation Bus Wash
107 Tax Collection	270 Technology	65012 Transportation Laundry
108 Legal	300 Parochial	65013 Transportation Uniforms
109 Personnel	306 English as a Second Language	65014 Transportation Driver Physicals
110 Public Information	400 Students w/ Disabilities	65015 Trans Bus Driver Training/Safety
130 Operations & Maint	403 CPSE	65016 Transportation Bus Driver Testing
140 Central Storeroom	406 Occupational Therapy Services	65017 Transportation Fingerprinting
141 Central Printing/Mailing	408 Speech	65018 Transportation Fire Extinguisher Service
150 Central Computer Services	450 Attendance	65019 Transportation Maintenance Contract
160 Unallocated Insurance	452 Guidance	65020 Transportation Garage Repairs
173 Instruc, Curriculum & In-Service	453 Health Services	65021 Transportation Bus Lift Repairs
200 GFJ	454 Psychological Services	65022 Transportation Oil
201 CFJ	455 Social Work	65023 Transportation Bus Parts
202 TJW	501 Alternative Education	65024 Transportation Tires
203 LWW	502 GED	65025 Transportation Lubricants
204 AGM	504 Summer School	65026 Transportation Office Supplies
205 JFS Elem	505 Home Teaching	65027 Transportation Cleaning Supplies
206 JFS	506 Substitutes	65028 Transportation Custodial Supplies
207 HS	550 Library/Audiovisual	65029 Transportation Tools
220 Elementary Education	600 Interscholastic Athletics	65030 Transportation Misc under \$1000
221 Secondary Education	60001 Athletics-Fall Sports	65031 Transportation Misc over \$1000
251 Art-Secondary	60002 Athletics-Winter Sports	700 Employee Benefits
252 Art-Elementary	60003 Athletics-Spring Sports	900 Debt Service
253 Business Education	650 Transportation	901 Inter-fund Transfers
255 English Language Arts	65001 Transportation Supervision	990 Unassigned/District Wide
256 Health Education	65002 Transportation Bus Drivers	
257 Family & Consumer Science	65003 Transportation Mechanics	
258 L.O.T.E	65004 Transportation Bus Aides	

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EXAMPLE: A 2110.450-98-251 fund            A    General Fund  
function        2110 Teaching - Regular School  
object         450    Materials & Supplies  
location       98     High School  
program       251    Art-Elementary

FUNCTION		
<p><b>GENERAL SUPPORT</b></p> <p>1010 Board of Education 1040 District Clerk 1060 District Meeting 1240 Chief School Administrator 1310 Business Administration 1320 Auditing 1325 Treasurer 1330 Tax Collector 1335 Purchasing 1380 Fiscal Agent Fee 1420 Legal 1430 Personnel 1460 Records Management 1480 Public Information 1620 Operation of Plant 1621 Maintenance of Plant 1660 Central Storeroom 1670 Central Printing &amp; Mailing 1680 Central Data Processing 1910 Unallocated Insurance 1920 School Association Dues 1930 Judgement &amp; Claims 1950 Assessments on School Property 1964 Refund of Real Property Taxes 1981 Administrative Charges - BOCES 1989 Unclassified</p>	<p><b>INSTRUCTION</b></p> <p>2010 Curriculum Development &amp; Supervision 2020 Supervision- Regular School 2040 Supervision-Special School 2060 Research, Planning &amp; Evaluation 2070 In-service - Training 2110 Teaching - Regular School 2250 Prog. For Students with Disabilities 2280 Occupational Education 2330 Teaching - Special Schools 2610 School Library &amp; Audio-Visual 2620 Educational Television 2630 Computer-Assisted Instruction 2805 Attendance 2810 Guidance - Regular School 2815 Health Services 2820 Psychological Services 2825 Social Work Services 2850 Co-Curricular Activities 2855 Interscholastic Athletics</p> <p><b>PUPIL TRANSPORTATION</b></p> <p>5510 District Transportation Services 5530 Garage Building 5540 Contract Transportation 5550 Public Transportation 5581 Transportation from BOCES</p>	<p><b>COMMUNITY SERVICES</b></p> <p>7140 Community Services 7310 Youth Program 8060 Civic Activities 8070 Census</p> <p><b>BENEFITS</b></p> <p>9010 Employees' Retirement 9020 Teachers' Retirement 9030 Social Security 9040 Workmen's Compensation 9045 Life Insurance 9050 Unemployment Insurance 9055 Disability Insurance 9060 Hospital/Medical Insurance 9080 Retirement Incentives 9089 Other Benefits</p> <p><b>DEBT SERVICE</b></p> <p>9710 Serial Bonds - Other 9711 Serial Bonds - School Construction 9712 SIBs - School Construction 9722 SIBs - Bus Purchases 9731 BANs - School Construction 9732 BANs - Bus Purchases 9770 Revenue Anticipation Note 9787 Installment Purchase Agreement</p> <p><b>INTERFUND TRANSFERS</b></p> <p>9901 Interfund Transfer-Other Funds 9950 Interfund Transfer--Capital Fund</p>

OBJECT		
<p style="background-color: yellow;"><b>SALARIES</b></p> <p>120 Teaching Salaries K-3 121 Teaching Salaries 4-6 130 Teaching Salaries 7-12 140 Substitute Teachers 141 Home Teaching 150 Instructional Salaries 160 Non-Instruct Salaries 166 Non-Instruct Salaries - Hourly* 167 Non-Instruct Overtime 168 Non-Instruct Substitutes 170 Non-Instruct Extra Time</p> <p style="background-color: yellow;"><b>EQUIPMENT</b></p> <p>200 Equipment 210 Buses 220 Computer Hardware Equipment</p> <p style="background-color: yellow;"><b>CONTRACTUAL EXPENSE/MATERIALS &amp; SUPPLIES</b></p> <p>400 Contractual Exp 404 Refund of Prior Year Rev 405 Rentals 415 Unallocated Insurance</p>	<p>416 Vehicle Insurance 420 Contrcatual-Buildings &amp; Grounds 431 Natural Gas 432 Electric 434 Oil Heat 435 Telephone 436 Water/Sewer 446 Advertising 447 Postage 448 Travel Mileage 449 Workshops &amp; Conferences 451 General Supplies 452 Classroom Supplies 453 Copier Paper 456 Standardized Tests 460 Software 461 Library Books 462 Periodicals 463 AV Supplies 471 Tuition Pd to NYS Public Schools 472 Tuition Other</p>	<p>474 Health Services-Other Districts 475 Membership Dues 480 Textbooks 490 BOCES Services 510 Auto Parts 511 Gasoline &amp; Diesel 515 Private Carrier Transportation</p> <p style="background-color: yellow;"><b>OTHER</b></p> <p>600 Principal on Debt 700 Interest on Debt 800 Employee Benefits 900 Inter-Fund Transfers - Capital 930 Inter-fund Transfers - Café Fund 950 Inter-Fund Transfers - Special Aid Fund 960 Inter-Fund Transfers - Debt Service</p>

\*will not be used after 2011-2012