### *Code Definitions - Expenditures*

The number, name, and description of the all Expenditure accounts are presented below.

For Expenditure accounts, the first digit is always 5 or 6.

The second digit refers to the "Expenditure type". This is the Parent level. The Parent level Expenditure types are as follows:

| **No.** | **Level 1 (Parent)** |
| --- | --- |
| **50xxx** | **MASTER EXPENDITURE ROLL-UP ACCOUNT** |
| **51xxx** | **Personnel Services - Compensation** |
| **52xxx** | **Personnel Services - Employee Benefits** |
| **53xxx** | **Purchased Professional and Technical Services** |
| **54xxx** | **Purchased Property Services** |
| **55xxx** | **Other Purchased Services** |
| **56xxx** | **Supplies** |
| **57xxx** | **Property** |
| **58xxx** | **Miscellaneous** |
| **60000** | **Indirect Costs** |

***51000 Series***

***Personnel Services - Compensation***

***51000\* Personnel Services - Compensation***

Amounts paid to District employees, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District and other forms of compensation.

| **A/C No.** | **Name** |
| --- | --- |
| **51000** | **Personnel Services – Compensation** |
| **51100** | **Salaries Expenses** |
| 51110 | Regular Salaries |
| 51111 | Sick Leave |
| 51112 | Vacation |
| 51113 | Professional Days |
| 51114 | Holiday |
| 51115 | Salaries - Substitutes |
| 51131 | Differential Pay |
| 51132 | Department Heads, House Leaders, and System-wide Supervisors |
| 51133 | Longevity (Non-Certified Only) |
| 51134 | Sabbatical |
| 51135 | Retroactive Salary |
| 51140 | Academic Fellowships |
| **51200** | **Overtime Expense** |
| 51201 | Regular Overtime |
| 51202 | Snow Removal Overtime |
| 51203 | Event Coverage Overtime |
| **51300** | **Additional Compensation** |
| 51302 | Professional Development – School |
| 51303 | Professional Development – District |
| 51304 | Trainer Expense |
| 51306 | Vacation Payoff |
| 51307 | Injured Employees |
| 51308 | After School Programs |
| 51309 | Tutoring |
| 51311 | Curriculum Work |
| 51322 | Severance |
| 51323 | Detention Coverage |
| 51324 | AM/PM Supervision |
| 51325 | Breakfast Supervision |
| 51326 | Teacher Support Team Payments |
| 51327 | Other Additional Compensation |
| 51328 | Early Retirement Incentive Payments |
| 51331 | Sick Leave Bonus |
| 51332 | Sick Payoff - Non Severance |
| 51335 | Performance Based Compensation |
| 51336 | Class Overage/Weighting (Formerly 51136; changed effective 7/1/2011) |
| 51338 | Summer Pay |
| 51339 | Class Coverage (Formerly 51139; changed effective 7/1/2011) |
| **51400** | **Stipends** |
| 51401 | Stipend – Other |
| 51403 | Stipend – Athletic Directors/Extracurricular Directors |
| 51404 | Stipend – Athletic Coaches/Extracurricular Advisors |
| 51405 | Stipend – Instructional Coaches |
| 51406 | Stipend – Athletic Event Officials/Personnel |
| 51407 | Stipend – Mentors |

***52000 Series***

***Personnel Services – Employee Benefits***

***52000\* Personnel Services – Employee Benefits***

*Amounts paid by the District on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personnel services.*

| **A/C No.** | **Name** |
| --- | --- |
| **52000** | **Personnel Services - Employee Benefits** |
| **52100** | **Health/Medical Benefits** |
| 52101 | Health and Medical Premiums |
| 52102 | Life |
| 52103 | Dental |
| 52104 | Vision |
| 52105 | Disability |
| 52106 | Other Insurance |
| 52107 | Death Benefit |
| 52108 | Wellness Program |
| 52109 | Medical Buyback Payments |
| 52111 | Legal Benefits |
| 52112 | Uniform Allowance |
| 52121 | Health and Medical - Self Insured/Active |
| 52122 | Health and Medical - Self Insured/Retiree |
| 52123 | Dental Buyback Payments |
| 52124 | Dental - Self Insured/Active |
| 52125 | Dental - Self Insured/Retiree |
| **52200** | **OPEB and Retirement Payments** |
| 52201 | Current Benefits |
| 52202 | Future Benefits |
| 52203 | Teacher/Administrative Pension – ERSRI (Defined Benefit) |
| 52204 | Private Pension Payment |
| 52205 | Certified Contributions - State Schools Only |
| 52206 | Non-Certified Contributions - State Schools Only |
| 52207 | Survivor Benefits – ERSRI |
| 52208 | MERS Pension (Defined Benefit) |
| 52213 | Teacher/Administrative Pension – ERSRI (Defined Contribution) |
| 52218 | MERS Pension (Defined Contribution) |
| **52300** | **FICA and Medicare** |
| 52301 | FICA |
| 52302 | Medicare |
| **52400** | **Voluntary Savings Contributions** |
| 52401 | 403b Contributions |
| 52402 | 401k Contributions |
| **52500** | **Unemployment Compensation** |
| 52501 | Unemployment Insurance |
| **52600** | ***Unassigned. Contact RIDE for Validation.*** |
| **52700** | **Workers Compensation** |
| 52710 | Workers Compensation Premium |
| 52720 | Workers Compensation (Self Insured) |
| 52730 | Workers Compensation Medical (Self Insured) |
| **52800** | ***Unassigned. Contact RIDE for Validation.*** |
| **52900** | **Other Employee Benefits** |
| 52901 | Cafeteria Plan Fees |
| 52902 | Employee Assistance Programs |
| 52903 | Tuition Reimbursement – Taxable |
| 52910 | Auto Allowance |
| 52915 | Union Benefits and Pension |
| 52916 | Housing Allowance |
| 52917 | Tuition Reimbursement – Non-Taxable |

***53000 Series***

***Purchased Professional and Technical Services***

***53000\* Purchased Professional and Technical Services***

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. A separate account should be established for each type of service provided to the District.

| **A/C No.** | **Name** |
| --- | --- |
| **53000** | **Purchased Professional and Technical Services** |
| **53100** | **Official/Administrative Services** |
| 53101 | Administrative Support |
| 53102 | Temporary Clerical Support |
| **53200** | **Professional Educational Services** |
| 53201 | Diagnosticians |
| 53202 | Speech Therapists |
| 53203 | Occupational Therapists |
| 53204 | Therapists |
| 53205 | Psychologists |
| 53206 | Audiologists |
| 53207 | Interpreters and Translators |
| 53208 | Orientation and Mobility Specialists |
| 53209 | Bus Assistants/Monitors |
| 53210 | Performing Arts |
| 53211 | Physical Therapists |
| 53212 | Payment for Services – Volunteers |
| 53213 | Evaluations |
| 53214 | Mentoring |
| 53215 | GED Testing |
| 53216 | Tutoring Services |
| 53217 | Parents as Teachers |
| 53218 | Student Assistance |
| 53219 | Social Workers |
| 53220 | Other Purchased Professional Educational Services |
| 53221 | Virtual Classrooms |
| 53222 | Web-based Supplemental Instructional Programs |
| 53223 | Instructional Teachers |
| 53224 | Personal-Care Attendants |
| **53300** | **Professional Employee Training and Development Services** |
| 53301 | Professional Development and Training Services |
| 53302 | Curriculum Development |
| 53303 | Conferences/Workshops |
| **53400** | **Other Professional Services** |
| 53401 | Auditing/Actuarial Services |
| 53402 | Legal Services |
| 53403 | Health Service Providers - For Students |
| 53404 | Compliance |
| 53405 | Private Pension Advisors |
| 53406 | Other Services |
| 53407 | Bond Raising Contractors |
| 53408 | Board Elections |
| 53409 | Negotiations/Arbitration |
| 53410 | Police and Fire Details |
| 53411 | Physicians |
| 53412 | Dentists |
| 53413 | Crossing Guards |
| 53414 | Medicaid Claims Provider |
| 53415 | Optometrists |
| 53416 | Officials/Referees |
| 53417 | Contracted Nursing Services |
| **53500** | **Technical Services** |
| 53501 | Data Processing Services |
| 53502 | Other Technical Services |
| 53503 | Testing |
| **53600** | ***Unassigned. Contact RIDE for Validation.*** |
| **53700** | **Other Services Purchased** |
| 53701 | Other Charges |
| 53703 | Accreditation |
| 53705 | Shipping and Postage |
| 53706 | Catering/Food Reimbursement |

***54000 Series***

***Purchased Property Services***

***54000\* Purchased Property Services***

*Services purchased to operate, repair, maintain, and rent property owned or used by the District. These services are performed by persons other than District employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.*

| **A/C No.** | **Name** |
| --- | --- |
| **54000** | **Purchased Property Services** |
| **54200** | **Cleaning and Disposal Services** |
| 54201 | Rubbish Disposal Services |
| 54202 | Snow Plowing and Removal Services |
| 54203 | Custodial Services |
| 54204 | Groundskeeping Services |
| 54205 | Rodent and Pest Control Services |
| 54206 | Cleaning Services |
| 54207 | Temporary Custodial Support |
| **54300** | **Repairs and Maintenance Services** |
| 54310 | Non-Technology-Related Maintenance and Repairs |
| 54311 | Maintenance and Repairs – Fixtures and Equipment; Service Contracts and Agreements |
| 54312 | Maintenance and Repairs – General; Service Contracts and Agreements |
| 54313 | Maintenance and Repairs – Non-Student Transportation Vehicles; Service Contracts and Agreements |
| 54314 | Maintenance and Repairs – Student Transportation Vehicles; Service Contracts and Agreements |
| 54320 | Maintenance and Repairs – Technology-Related Hardware; Service Contracts and Agreements |
| 54321 | Maintenance and Repairs – Electrical; Service Contracts and Agreements |
| 54322 | Maintenance and Repairs – HVAC; Service Contracts and Agreements |
| 54323 | Maintenance and Repairs – Glass; Service Contracts and Agreements |
| 54324 | Maintenance and Repairs – Plumbing; Service Contracts and Agreements |
| 54325 | Maintenance and Repairs – Vandalism; Service Contracts and Agreements |
| **54400** | **Utility Services** |
| 54402 | Water |
| 54403 | Telephone |
| 54404 | Energy Management Services |
| 54405 | Sewage/Cesspool |
| 54406 | Wireless Communications |
| 54407 | Internet Connectivity |
| **54500** | **Construction Services** |
| 54501 | School and District Construction |
| **54600** | **Rentals** |
| 54601 | Renting Land and Buildings |
| 54602 | Rental of Equipment and Vehicles |
| 54603 | Rentals of Computers and Related Equipment |
| 54604 | Graduation Rentals |
| 54605 | Ice Rink Rental |
| 54606 | Pool Rental |
| 54607 | Golf Course Rental |
| 54608 | Uniform Rental |
| **54900** | **Other Property Services Purchased** |
| 54901 | Other Purchased Property Services |
| 54902 | Alarm and Fire Safety Services |
| 54903 | Moving and Rigging |
| 54904 | Vehicle Registration (Non-student Transportation Vehicles) |

***55000 Series***

***Other Purchased Services***

***55000\* Other Purchased Services***

Amounts paid for services rendered by organizations or professionals not on the payroll of the District (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

| **A/C No.** | **Name** |
| --- | --- |
| **55000** | **Other Purchased Services** |
| **55100** | **Student Transportation Services** |
| 55110 | Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State |
| 55111 | Transportation Contractors |
| 55120 | Student Transportation Purchased from another School District outside the State |
| 55121 | Vehicle Registration (Student transportation vehicles) |
| **55200** | **Insurance (Other than Employee Benefits)** |
| 55201 | Property and Liability Insurance |
| 55202 | Theft Insurance |
| 55203 | Fire Insurance |
| 55204 | Student Accident Insurance |
| 55205 | Flood Insurance |
| 55206 | Fleet/Vehicle Insurance |
| 55207 | Errors & Omissions Insurance (Directors and Officers) |
| **55400** | **Advertising** |
| 55401 | Advertising Costs |
| **55500** | **Printing and Binding** |
| 55501 | Printing |
| 55502 | Binding |
| 55503 | Document Copying |
| **55600** | **Tuition** |
| 55610 | Tuition to Other School Districts within the State |
| 55620 | Tuition to Other School Districts outside the State |
| 55630 | Tuition to Private Sources |
| 55640 | Tuition to Education Service Agencies within the State |
| 55650 | Tuition to Education Service Agencies outside the State |
| 55660 | Tuition to Charter Schools |
| 55680 | Tuition to School Districts for Voucher Payments |
| 55690 | Tuition – Other |
| **55700** | **Food Service Management** |
| 55701 | Food Service Contractors |
| 55702 | Soda Subsidy |
| 55703 | Armored Car Service |
| 55704 | Food Storage Fees |
| 55705 | Inspection Services |
| **55800** | **Travel and Training** |
| 55801 | Board Travel |
| 55802 | Board Training |
| 55803 | Employee Travel – Non-Teachers |
| 55806 | Bus Driver In-Service Training |
| 55807 | Student Travel |
| 55808 | Parent Travel |
| 55809 | Employee Travel – Teachers |
| 55810 | Travel – Other |

***56000 Series***

***Supplies***

***56000\* Supplies***

Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

| **A/C No.** | **Name** |
| --- | --- |
| **56000** | **Supplies** |
| **56100** | **General Supplies** |
| 56101 | General Supplies and Materials |
| 56112 | Uniform/Wearing Apparel Supplies |
| 56113 | Graduation Supplies |
| 56115 | Medical Supplies |
| 56116 | Athletic Supplies |
| 56117 | Honors/Awards Supplies |
| **56200** | **Facilities, Energy, and Transportation Maintenance and Supplies** |
| 56201 | Natural Gas |
| 56202 | Gasoline |
| 56203 | Diesel Fuel |
| 56204 | Propane |
| 56207 | Vehicle Maintenance Supplies/Parts |
| 56208 | Bottled Gas |
| 56209 | Fuel Oil |
| 56210 | Coal |
| 56211 | Other Supplies |
| 56213 | Glass |
| 56214 | Paint |
| 56215 | Electricity |
| 56216 | Lumber and Hardware |
| 56217 | Plumbing and Heating Supplies |
| 56218 | Electrical Supplies |
| 56219 | Custodial Supplies |
| 56220 | Materials for Snow and Ice Removal |
| 56221 | Lamps and Lights |
| **56300** | **Food Service** |
| 56301 | Food – Food Service Program |
| 56302 | Non-Food – Food Service Program |
| 56304 | Uniform/Wearing Apparel – Food |
| 56305 | Milk – Food Service Program |
| **56400** | **Books and Periodicals** |
| 56401 | Textbooks |
| 56402 | Library Books |
| 56403 | Reference Books |
| 56404 | Subscriptions and Periodicals |
| 56405 | Book Repairs |
| 56406 | Textbooks – Non-Public |
| 56407 | Web-based Software and Databases - Library |
| 56408 | Other Textbooks – Adult Education |
| 56409 | Electronic Textbooks |
| **56500** | **Supplies - Technology Related** |
| 56501 | Technology – Related Supplies |

***57000 Series***

***Property***

***57000\* Property***

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

| **A/C No.** | **Name** |
| --- | --- |
| **57000** | **Property** |
| **57100** | **Land and Land Improvements** |
| 57101 | Land |
| 57102 | Land Improvements |
| **57200** | **Buildings** |
| 57201 | Buildings Purchase |
| 57202 | Building Improvements |
| **57300** | **Vehicles, Equipment, and Technology Software** |
| 57301 | Vehicles |
| 57303 | Buses |
| 57305 | Equipment |
| 57306 | Furniture and Fixtures |
| 57309 | Technology-Related Hardware |
| 57311 | Technology Software |
| 57313 | Environmental Equipment |

***58000 Series***

***Miscellaneous***

**58000 Miscellaneous**

Amounts paid for goods and services not otherwise classified above.

| **A/C No.** | **Name** |
| --- | --- |
| **58000** | **Miscellaneous** |
| **58100** | **Dues and Fees** |
| 58101 | Professional Organization Fees |
| 58102 | Other Dues and Fees |
| 58103 | Bank Fees |
| 58104 | License & Permit Fees |

***60000***

***Indirect Costs***

Used to capture indirect costs for grants and similar funding sources.

| **A/C No.** | **Name** |
| --- | --- |
| **60000** | **Indirect Costs** |