

Private School Approval to Receive Public Tuition Funds – Expenditures

Educational Expenditures

Educational expenditures may include expenditures for general administration, school administration, instruction, student & staff support, food service, operation & maintenance of plant, extra-curricular and co-curricular transportation.

This line should exclude expenditures for special education, career & technical (vocational) education, community services, major capital outlay, debt retirement, tuition costs, transportation (except extra-curricular and co-curricular), and dormitory.

All Other Expenditures

All other expenditures not reported in Educational Expenditure (i.e., expenditures excluded in educational expenditures).

DESCRIPTION OF FUNCTIONS

GENERAL ADMINISTRATION - Support Services, including the Trustees/School Board, Director's Office, and the Central Services (Business Office).

2300 General Administration: Activities concerned with establishing and administering policy in connection with operating the school.

2500 Central Services: Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.

SCHOOL ADMINISTRATION

2400 School Administration: Activities concerned with overall administrative responsibility for a school, including expenditures for the Office of the Principal.

INSTRUCTION

1000 Instruction: Instruction includes the activities dealing directly with the interaction between teachers and students.

STUDENT & STAFF SUPPORT

2100 Student Support Services: Activities designed to assess and improve the well-being of students and to supplement the teaching process (i.e., Student Attendance and Social Work Services, Student Guidance Services, Student Health Services).

2200 Instructional Staff Support Services: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students (i.e., Improvement of Instruction, Instructional Staff Training, Library and Educational Media Services, Instruction-Related Technology, Academic Student Assessment).

FOOD SERVICE PROGRAM

3100 Food Services Operations: Activities concerned with providing food to students and staff in a school. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

OPERATION & MAINTENANCE OF PLANT

2600 Operation and Maintenance of Plant Services: 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 (i.e. Operation of Buildings, Maintenance of Buildings, Capital Enhancement and Improvement, Capital Renewal and Renovation).

DORMITORY

2600 Dormitory Operation and Maintenance of Plant Services: 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 (i.e. Operation of Buildings, Maintenance of Buildings, Capital Enhancement and Improvement, Capital Renewal and Renovation).

Plus any other support services for the operation of a dormitory such as resident personnel.

TRANSPORTATION

2700 Student Transportation Services: Activities concerned with the conveyance of students between home and school.

EXTRA-CURRICULAR & CO-CURRICULAR TRANSPORTATION

2700 Extra-curricular & Co-curricular Student Transportation Services: Activities concerned with the conveyance of students for extra-curricular and co-curricular activities such as field trips and sports.

DEBT SERVICE

5100 Major Capital Debt Service: Principal and interest payments on major capital projects (new schools or new additions to existing schools) should be recorded here. Payments for minor capital projects should be recorded under the Operation & Maintenance of Plant Services function.

FACILITIES

4000 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvement to sites. (i.e., Land Acquisition, Land Improvement, Architecture and Engineering, Building Acquisition and Construction, Building Improvements, Other Facilities Acquisition and Construction).

DESCRIPTION OF OBJECT CODES

1010 *Professional Educational Salaries* -- Amounts paid to professional educational staff, both permanent and temporary, of the school, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school.

1020s *Other Salaries* -- Amounts paid to staff (other than professional educational staff), both permanent and temporary, of the school, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school.

2000s *Benefits (excluding retirement contributions)* -- Amounts paid by the school 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 is part of the cost of personal services. Exclude 230 Retirement contributions.

2300 *Retirement contributions* -- Amounts paid for retirement contributions by the school 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 personal services.

3000s Purchased Professional & 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.

4000s Purchased Property Services -- Services purchased to operate, repair, maintain, and rent property owned or used by the school. These services are performed by persons other than school employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

5110, 5120, 5130, 5140 & 5190 Purchased Transportation Services -- Expenditures for transporting children to and from school and other activities (apart from transportation services provided by employees of the school).

5000s Other Purchased Services -- Amounts paid for services rendered by organizations or personnel not on the payroll of the school (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. Exclude 511, 512, & 513 Purchased Transportation Services.

6100s Instructional Supplies -- Expenditures for program-specific supplies to fulfill the purpose of a specific instructional program area of a school.

6400 Books & Periodicals -- Expenditures for books, textbooks, and periodicals, in paper or CD-ROM format, including any reference and library books. This category includes the cost of workbooks as well as textbooks which are purchased to be resold or rented. Also included here are the costs of binding or other repairs to school library books. Examples include: Encyclopedia (hardcover or CD-ROM), Adult-Ed textbooks, magazines, classroom textbooks, and workbooks.

6000s All Other 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. Equipment that has a cost lower than the school's capitalization threshold should be reported on this line. Report non-instructional items meeting this description here, excluding 610 General Supplies and 640 Books & Periodicals.

7360 Student Transportation Vehicles Purchase -- Expenditures for equipment used to transport students to and from school and back, as well as for extra-curricular and co-curricular activities and field trips. These vehicles should conform to all state and federal statutes and rules for safe student transportation.

7100 & 7200 Major Capital -- Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the school for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to other appropriate objects, are expenditures for improving sites and adjacent ways after acquisition by the school. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings. Do not include any expenditures resulting from repairs, renovations, or alterations to the existing building; these expenditures should be reported under their appropriate object codes.

8300s Debt Service -- Expenditures to retire bonds (including current and advance refundings) and long-term loans. Expenditures for interest on bonds or notes. Expenses in connection with the amortization of bonds and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. Expenses amortized as debt premium and/or discount in connection with the issuance of debt.

XXXX All Other -- All other expenditures that are not reported in the above Object Code categories.