Sample coding for Instruction:

Definition: ***Regular programs of study for that part of the school organization which precedes approved secondary education. Elementary programs included in the 1100 through 1149 series of programs codes are for students in 4 year old programs and prekindergarten programs, as defined in the "Definitions" section of the Financial Accounting Handbook, 2004 edition, as well as students in kindergarten through grade 8. For costs of 504 accommodations, use function 2190.***

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8	1000	1100	1000	1010	010-190	Teacher salary
	1000	1100	1000	2010	010-190	Teacher benefits, excluding retirement/tuition
	1000	1100	1000	2310	010-190	Teacher retirement
	1000	1100	1000	2510	010-190	Teacher tuition
	1000	1100	1000	1020	010-190	Ed Tech salary
	1000	1100	1000	2020	010-190	Ed Tech benefits, excluding retirement/tuition
	1000	1100	1000	2320	010-190	Ed Tech retirement
	1000	1100	1000	2520	010-190	Ed Tech tuition
	1000	1100	1000	1210	010-190	Tutor salary
	1000	1100	1000	2030	010-190	Tutor benefits
	1000	1100	1000	2330	010-190	Tutor retirement
	1000	1100	1000	1230	010-190	Substitute salary
	1000	1100	1000	2030	010-190	Substitute benefits, excluding retirement/tuition
	1000	1100	1000	2330	010-190	Substitute retirement
	1000	1100	1000	2530	010-190	Substitute tuition
	1000	1100	1000	1500	010-190	Regular Stipend
	1000	1100	1000	1510	010-190	Department Head Stipend
	1000	1100	1000	1560	010-190	Teacher Leader Stipend
	1000	1100	1000	2000	010-190	Stipend benefits
	1000	1100	1000	2300	010-190	Stipend retirement
	1000	1100	1000	3000	010-190	Purchased Professional Services
	1000	1100	1000	3300	010-190	Employee Training and Development
	1000	1100	1000	4000	010-190	Purchased Property Services
	1000	1100	1000	4320	010-190	Technology Related Repairs and Maintenance
	1000	1100	1000	4330	010-190	Software Related Repairs and Maintenance
	1000	1100	1000	4430	010-190	Lease/Lease Purchase of Technology Equipment
	1000	1100	1000	5000	010-190	Other Purchased Services
	1000	1100	1000	5610	010-190	Tuition paid to other school administrative units
	1000	1100	1000	5630	010-190	Tuition paid to private schools
	1000	1100	1000	5640	010-190	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
	1000	1100	1000	5660	010-190	Tuition paid to charter schools
	1000	1100	1000	5690	010-190	Other tuition paid
	1000	1100	1000	5800	010-190	Employee travel, excluding Professional Development (code to function 2213, object 5810)
	1000	1100	1000	6000	010-190	Other Supplies (not delineated in 6000 range below)
	1000	1100	1000	6100	010-190	Instructional supplies
	1000	1100	1000	6400	010-190	Books
	1000	1100	1000	6500	010-190	Technology Related Supplies
	1000	1100	1000	7000	010-190	Property (fixed asset)
	1000	1100	1000	7001	010-190	Property (supply asset)
	1000	1100	1000	7340	010-190	Technology related hardware (fixed asset)
	1000	1100	1000	7341	010-190	Technology related hardware (supply asset)
	1000	1100	1000	7350	010-190	Technology related software (fixed asset)
	1000	1100	1000	7351	010-190	Technology related software (supply asset)
	1000	1100	1000	8000	010-190	Miscellaneous
	1000	1100	1000	9000	010-190	Other Items
Instructional Field trips	1000	1100	2700	8500	010-190	Costs for trip transportation

Definition:

Regular programs of study for that part of the school organization which includes not less than two consecutive grades from ninth through twelfth. For state subsidy calculation purposes, this code is defined as grades nine through twelve.

	Fund	Program	Function	Object	Cost Center	Description
Secondary 9-12	1000	1200	1000	1010	300-380	Teacher salary
	1000	1200	1000	2010	300-380	Teacher benefits, excluding retirement/tuition
	1000	1200	1000	2310	300-380	Teacher retirement
	1000	1200	1000	2510	300-380	Teacher tuition
	1000	1200	1000	1020	300-380	Ed Tech salary
	1000	1200	1000	2020	300-380	Ed Tech benefits, excluding retirement/tuition
	1000	1200	1000	2320	300-380	Ed Tech retirement
	1000	1200	1000	2520	300-380	Ed Tech tuition
	1000	1200	1000	1210	300-380	Tutor salary
	1000	1200	1000	2030	300-380	Tutor benefits
	1000	1200	1000	2330	300-380	Tutor retirement
	1000	1200	1000	1230	300-380	Substitute salary
	1000	1200	1000	2030	300-380	Substitute benefits, excluding retirement/tuition
	1000	1200	1000	2330	300-380	Substitute retirement
	1000	1200	1000	2530	300-380	Substitute tuition
	1000	1200	1000	1500	300-380	Regular Stipend
	1000	1200	1000	1510	300-380	Department Head Stipend
	1000	1200	1000	1560	300-380	Teacher Leader Stipend
	1000	1200	1000	2000	300-380	Stipend benefits
	1000	1200	1000	2300	300-380	Stipend retirement
	1000	1200	1000	3000	300-380	Purchased Professional Services
	1000	1200	1000	3300	300-380	Employee Training and Development
	1000	1200	1000	4000	300-380	Purchased Property Services
	1000	1200	1000	4320	300-380	Technology Related Repairs and Maintenance
	1000	1200	1000	4330	300-380	Software Related Repairs and Maintenance
	1000	1200	1000	4430	300-380	Lease/Lease Purchase of Technology Equipment
	1000	1200	1000	5000	300-380	Other Purchased Services
	1000	1200	1000	5610	300-380	Tuition paid to other school administrative units
	1000	1200	1000	5630	300-380	Tuition paid to private schools
	1000	1200	1000	5640	300-380	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
	1000	1200	1000	5660	300-380	Tuition paid to charter schools
	1000	1200	1000	5680	300-380	Insured value factor paid
	1000	1200	1000	5690	300-380	Other tuition paid
	1000	1200	1000	5800	300-380	Employee travel, excluding Professional Development (code to function 2213, object 5810)
	1000	1200	1000	6000	300-380	Other Supplies (not delineated in 6000 range below)
	1000	1200	1000	6100	300-380	Instructional supplies
	1000	1200	1000	6400	300-380	Books
	1000	1200	1000	6500	300-380	Technology Related Supplies
	1000	1200	1000	7000	300-380	Property (fixed asset)
	1000	1200	1000	7001	300-380	Property (supply asset)
	1000	1200	1000	7340	300-380	Technology related hardware (fixed asset)
	1000	1200	1000	7341	300-380	Technology related hardware (supply asset)
	1000	1200	1000	7350	300-380	Technology related software (fixed asset)
	1000	1200	1000	7351	300-380	Technology related software (supply asset)
	1000	1200	1000	8000	300-380	Miscellaneous
	1000	1200	1000	9000	300-380	Other Items
Instructional Field trips	1000	1200	2700	8500	300-380	Costs for trip transportation
For units paying an assessment or tuition to a Career/Tech Region/Center:	1000	3000	1000	5610	300-380	Tuition paid to other school administrative units
	1000	3000	1000	5640	300-380	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)