

**WHITE PLAINS CITY SCHOOL DISTRICT
CODING AND CLASSIFICATION GUIDE
2021-2022**

The Uniform System of Accounts for School Districts is pursuant to Section 36 of General Municipal Law for all School Districts. The system is designed to provide uniformity with respect to classifications and summarization of data.

BUDGET CODES

There are six primary funds used by the district, the General Fund, Special Aid Fund, School Lunch Fund, Capital Fund, Expendable Trust Fund and the Debt Service Fund.

Code Letters are:

- A = General Fund
- F = Special Aid Fund - Includes all Grants, Summer School Handicap and Universal Pre-K Program
- C = School Lunch Fund
- H = Capital Fund
- TE = Expendable Trust Fund - Includes donations received for specific purposes
- V = Debt Service Fund

CLASSIFICATION

A classification of accounts is the systematic arrangement of accounts based upon a definite scheme.

CODING

Code numbers serve to identify accounts without reference to stated titles. Code numbers identify expenditure accounts by function and objects.

FUNCTION

The term "Function" is the primary classification and description of expenditures. It identifies groups of services aimed at accomplishing certain purposes or ends. For example:

Functional Unit = 1010 Board of Education
 2020 Supervision Regular School
 2110 Teaching Regular School

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OBJECT

The term "Object" is referenced to secondary classification and description of expenditures. It identifies expenditures by the article purchased or service obtained in order to carry out a function. The basic objects are as follows:

Object = .1xx Personnel Services
.2xx Equipment
.4xx Contractual Services
.45x Supplies and Materials
.47x Tuition
.48x Textbooks
.49x BOCES
.600 Principal on Indebtedness
.700 Interest on Indebtedness
.8xx Benefits
.9xx Interfund Transfers

LOCATION

Identifies department/buildings, or Administrator who is responsible within the district. For example:

Location = 00
01
Etc.

PROGRAM

Identifies the program within the district. For example:

Program = 1110 Kindergarten
1440 AVID

WHITE PLAINS CITY SCHOOL DISTRICT
OBJECT CODES
2021-2022

The term object refers to the second block of digits. It identifies appropriations and expenditures by the article purchased or service obtained in order to carry out a function. The object classification identifies appropriations and expenditures as those for Salaries, Equipment, Supplies and Materials and Other Expenses.

SERIES: 100 Salaries

Classify under this object all salaries full or part-time employees of the school district.

SERIES: 200 Equipment

Expenditures for initial, replacement, or additional pieces of most equipment are entered under this object code. Purchases over \$5,000 unit cost for a single item should be recorded as equipment in code 200. All equipment costing \$1,000 - \$4,999.99 should be reflected in supplies and shall be inventoried for accountability purposes. Equipment purchases costing less than \$1,000 will be tracked by the administrator by using sign out-in sheets.

An equipment item, as defined in Education Law, Section 1725-a, is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meet ALL of the following conditions:

1. It retains its original shape or appearance with use.
2. It is non-expendable, that is if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money which makes it feasible and advisable to capitalize the item, usually \$5,000 or more.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.
5. In accordance with NYS Education Law, equipment is a non-contingent item and transfers INTO an equipment budget code is NOT permissible.

SERIES: 400-469 Other Expenses, Supplies

Expenditures of the school district not provided for under other objects of expense will be shown under this classification. Such items include insurance, rentals, contracted services, supplies and materials, software, field trips.

Supplies are defined as items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into a different or more complex unit structure.

A supply item is any article or material which meets any ONE or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item. (Usually less than \$9,999.99)
5. It loses its identity through incorporation into a different or more complex unit or structure.

SERIES: 470-471 Tuition

These codes are reserved specifically for Public and Non-Public School Tuition expenses.

WHITE PLAINS CITY SCHOOL DISTRICT
OBJECT CODES
2021-2022

SERIES: 480 Textbooks

These codes are reserved for Public and Non-Public expenditures for textbooks in hardcover, paperback, workbook and magazines.

The SED reference manual defines a textbook as:

A textbook is any book or a book substitute, including hard-covered or paperback books, workbooks designed to be written in and used up, certain newspapers and news magazines and manuals which a pupil is required to use as a text or a text-substitute in a particular class or program as a primary source of study material intended to implement a major part of a State or local curriculum. Books used in support of a Whole Language program are eligible under this program. Sheet music is eligible provided it is used to implement part of a state or local curriculum in music.

Pursuant to Sections 207 and 701(2) of the Education Law, as amended by Chapter 405 of the Laws of 1999, textbooks include courseware or other content-based instructional materials in electronic format, which means any instructional medium that provides specific nonsectarian educational content to students via a computer or other electronic system and is required as a primary source of study material intended to implement a major part of a state or local curriculum.

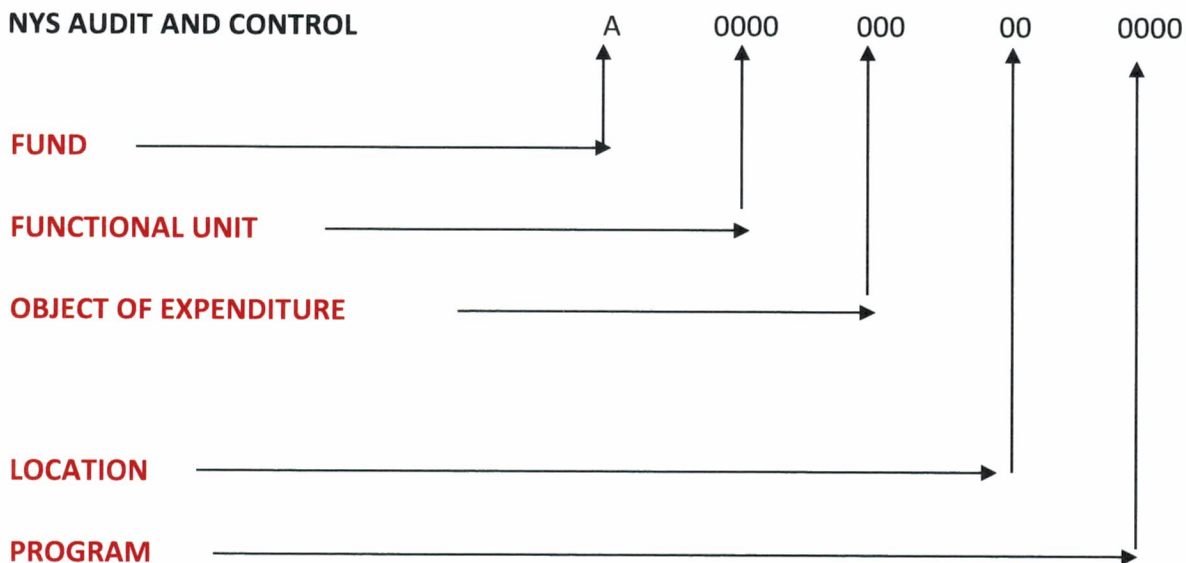
SERIES: 490 BOCES

This area is reserved for identification of rentals, fees and services obtained through the Board of Cooperative Educational Services (BOCES).

**WHITE PLAINS CITY SCHOOL DISTRICT
ACCOUNT CODE REFERENCE GUIDE**

The basic code number of four division of digits. The first division consists of four digits which identify the functional unit served by an expenditure. The second division consists of three digits which identify the object or service purchased. The third division defines the location related to the expenditure. The fourth division notes the program of the expenditure.

SOURCE: NYS AUDIT AND CONTROL



**WHITE PLAINS CITY SCHOOL DISTRICT
FUNCTION CODES
2021-2022**

Each classification is composed of a group of related function units and is so subdivided. It identifies groups of service aimed at accomplishing certain purposes or ends. For example, "Board of Education" identifies the legislative function of school operations while "Central Administration" identifies the executive function of school operations.

BOARD OF EDUCATION - 1000

- 1010 Board of Education
- 1040 District Clerk
- 1060 District Meeting

INSTRUCTION, ADMINISTRATION & IMPROVEMENT -2000

- 2010 Curriculum Development & Supervision
- 2020 Supervision-Regular
- 2060 Research, Planning, and Evaluation
- 2070 In-Service Training

CENTRAL ADMINISTRATION - 1200

- 1240 Chief School Administrator

TEACHING - REGULAR SCHOOL - 2100

- 2110 Regular School

FINANCE - 1300

- 1310 Business Administration
- 1320 Auditing
- 1325 Treasurer
- 1330 Tax Collector
- 1345 Purchasing

PROGRAMS FOR STUDENTS W HANDICAPPING CONDITIONS - 2200

- 2250 Programs- Handicapping Conditions
- 2259 English Language Learners (ELL) and Dual Language
- 2280 Occupational Education

STAFF - 1400

- 1420 Legal
- 1430 Personnel
- 1460 Records Management Officer
- 1480 Public Information and Services

TEACHING - SPECIAL SCHOOLS -2300

- 2330 Teaching - Special Schools

INSTRUCTIONAL SUPPORT - 2600

- 2610 School Library and Audio Visual
- 2630 Instructional Technology

CENTRAL SERVICES -1600

- 1620 Operation of Plant
- 1621 Maintenance of Plant
- 1622 Security
- 1670 Central Printing and Mailing
- 1680 Central Data Processing

SPECIAL ITEMS - 1900

- 1910 Unallocated Insurance
- 1920 School Association Dues
- 1930 Judgments and Claims
- 1950 Assessments on School Property
- 1964 Refund Real Property Taxes
- 1981 Administrative Charges - BOCES
- 1983 Capital Charges - BOCES

PUPIL PERSONNEL SERVICES - 2800

- 2805 Attendance
- 2810 Guidance
- 2815 Health Services
- 2820 Psychological Services
- 2825 Social Work Services
- 2830 Pupil Personnel Services
- 2850 Co-Curricular Activities
- 2855 Interscholastic Sports

PUPIL TRANSPORTATION - 5500

- 5510 District Transportation
- 5540 Contract Transportation

EMPLOYEE BENEFITS - 9000

- 9010 Retirement - State
- 9020 Retirement - Teaching
- 9030 Social Security
- 9040 Workers' Compensation
- 9045 Life Insurance
- 9050 Unemployment Insurance
- 9060 Health/Dental/Health Ins Waiver/Disability
- 9070 Welfare Fund/Sup't Benefits
- 9089 Employee Benefits - Other
- 9080 Other Administration

DEBT SERVICE - 9700

- 9711 Serial Bond - Construction
- 9785 Energy Performance Contract

INTERFUND TRANSFERS - 9900

- 9901 Transfer to School Lunch, Special Aid & Debt Service Funds
- 9950 Transfer to Capital Fund

**WHITE PLAINS CITY SCHOOL DISTRICT
OBJECT CODES
2021-2022**

SALARIES - 100

INSTRUCTIONAL SALARIES

- 120 Salaries Elementary, K-3
- 121 Salaries Elementary, 4-6
- 130 Salaries 7-12
- 140 Substitute Teachers
- 141 Substitutes - Teacher covering for teacher
- 142 Substitutes - Teaching Assts. covering for teacher
- 150 Other Certified positions
- 152 Teaching Assistants
- 153 Teacher Salaries
- 154 Per Diem/Stipends (incl noon duty)
- 155 Teaching Assistant Overtime
- 158 Teaching Assistant, subs/temporary

NON-INSTRUCTIONAL SALARIES

- 160 Non-Instructional Salaries
- 162 Teacher Aides, contractual
- 163 Teacher Aides, hourly
- 164 Security Guards
- 165 C.S. Overtime
- 166 Night Differential
- 168 Substitutes/Temporary Staffing

EQUIPMENT - 200

- 200 Equipment Value > \$5,000

PRINCIPAL ON INDEBTEDNESS - 600

- 600 Principal Payment on Debt

INTEREST ON INDEBTEDNESS

- 700 Interest Payment on Debt

INTERFUND TRANSFERS - 900

- 930 Transfers to School Lunch
- 950 Transfers to other Funds

CAPITAL PROJECTS - H FUND

- | | |
|---------------------|----------------------|
| 201 Const. Mgr. | 246 Engineering |
| 240 Admin Expense | 293 General Const. |
| 242 Reimbursables | 294 Heat/Ventilation |
| 243 Insurance | 295 Plumbing |
| 244 Legal Architect | 296 Electrical |
| 245 Architect | 298 Mechanical |

CONTRACTUAL - 400

- 401 Telephone
- 402 Electric
- 403 Water
- 404 Fuel Oil
- 405 Security Contracts
- 406 Recycling
- 407 Natural Gas
- 408 Chemical Disposal
- 415 Equip/Building Repair
- 416 Inspection & Maintenance
- 418 Grounds
- 421 Fire/Liability Insurance
- 432 Equipment Rental/Lease
- 440 Contract, Professional & Technical Services
- 441 Passthrough
- 450 Supplies and Materials
- 455 Transportation Co-Curricular
- 456 Transportation - Departmental Programs
- 457 Transportation - Field Trips
- 458 Contract Transportation
- 460 Software
- 461 Library Books/Materials
- 462 Advertising
- 463 Postage
- 464 Travel and Conferences
- 467 Tax and Assessment
- 469 Miscellaneous Contractual
- 471 Tuition
- 472 Payment to City of W.P.
- 476 Fees and Dues
- 478 Printing
- 480 Textbooks
- 490 BOCES
- 492 Maintenance Service Contract
- 493 General Construction
- 494 Heating and Ventilating
- 495 Plumbing
- 496 Electrical
- 497 Site Improvement

**WHITE PLAINS CITY SCHOOL DISTRICT
LOCATION CODES
2021-2022**

002	Church Street School
003	George Washington
004	Mamaroneck Avenue School
006	Post Road School
007	Ridgeway School
020	Highlands School
025	Eastview School
030	High School
035	Rochambeau
040	Education House
045	Dammann House
061	Grounds
062	Maintenance
071	District Clerk
072	Superintendent of Schools
073	Business Office
074	Human Resources
075	Facilities & Operations
076	Management & Information Systems
077	Curriculum & Instruction
079	Family Information Center
080	Special Education and Pupil Personnel Services
085	TV Production Specialist
086	Athletics
087	Transportation
088	Homebound Instruction and Student Activities
094	Guidance & Counseling
097	Health Services
098	Purchasing

**WHITE PLAINS CITY SCHOOL DISTRICT
PROGRAM CODES
2021-2022**

The term program references the additional classification of appropriations and expenditures according to the specific program for which the appropriations and expenditures are made. This allows easy identification of specific programs for reporting and analysis.

1110	Kindergarten	2330	Homebound, Summer School, Extended Day
1120	Grades 1-5	2350	Community School
1130	Grade 6	2510	Summer School
1210	Art	2512	Extended Day Programs
1250	Arts in Education	2900	District-Wide
1310	Business Education	2901	District-Wide
1350	Computer Education	2912	Private and Parochial
1351	Technology	2999	District-Wide Textbook Adoptions
1410	English	3110	Guidance
1440	AVID	3250	Instructional Media
1450	ESOL	3310	Psychological Services
1452	Dual Language	3410	Research, Testing & Evaluation
1460	Foreign Language (LOTE)	3510	Social Worker Services
1510	Health	3610	Speech & Language Services
1530	Career Skills	3710	Staff Development
1580	Technology	3811	Pupil Services
1610	Enrichment	3812	Attendance
1620	Math	3813	Medical Services
1660	Music	3814	Student Info-Family Information Center
1710	Occupational Education	3910	Building Management
1750	Physical Education	4000	Security
1780	ELA	4510	District Management
1781	ELA - Instr Specialist	4512	Curriculum Development
1800	Learning Strategies	4710	Facilities & Operations
1810	Science	4810	Transportation
1880	Social Studies	4910	Interfund Transfer
1993	Co-Curricular		
1995	Interscholastic		
2250	Special Education		
2251	W.C. Maintenance		
2254	Tuition - Public		
2255	Tuition - Medically Fragile		
2256	Foster Tuition		
2257	Tuition - Contingency		
2258	Parent Placed Tuition		