

Special Cost Center

The Special Cost Center dimension is used by LEAs for classifying expenditures in any other manner needed. Some examples of possible uses of special cost center dimensions are the classifications of costs by term, work, order, bus route, fiscal year, etc.

Expenditure Code Example of Required Annual Financing Reporting Dimensions – The purchase of textbooks used for regular instruction at the secondary education level.

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Funding Source</u>	<u>Instructional Organization</u>
10	1100	640	000	30
10	General Fund			
1100	Instructional – Regular Programs			
640	Supplies – Books and Periodicals			
000	Non-categorical			
30	Secondary Level			

An LEA should use the following dimensions to further classify the transaction. Operational Unit designates the building where the books will be used. An LEA also uses the Subject Matter dimension to classify purchases by subject area. The transaction would be coded:

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Funding Source</u>	<u>Instructional Organization</u>	<u>Operational Unit</u>	<u>Subject Matter</u>
10	1100	640	000	30	810	110
10	General Fund					
1100	Instruction – Regular Programs					
640	Supplies – Books & Periodicals					
000	Non-categorical					
30	Secondary Level					
810	George Washington Senior High School (3 Digit Code)					
110	Mathematics (3 Digit Code)					

BALANCE SHEET DIMENSIONS

Fund

(Use Required For State Reporting Purposes)

See Revenue Dimension.

Balance Sheet Account

(Use Required For State Reporting Purposes)

The Balance Sheet Account dimension consists of asset, liability and equity accounts. When presented together in statement presentation, those accounts form the Balance Sheet, which is the basic financial statement used to disclose an LEA's financial position at a specific date.

FUNCTIONS

FUND
TO

FUNCTION
XXXX

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Account Type: Expenditures

Segment #: (2) Function (E)

10-XXXX

Value	Description
1000	Instruction
1021	
1030	
1058	
1061	
1064	
1075	
1076	
1100	Regular Programs
1101	
1110	Instruction - Reg, Programs
1190	Title I
1191	Title II
1192	Title V
1193	No Child Left Behind (NCLB)
1200	Special Programs - Elem / Sec
1210	Life Skills Support
1211	Life Skills Support - Public
1212	
1213	
1220	Physically Impaired Support
1221	Hearing Impaired
1222	Physically Handicapped
1223	Brain Damage
1224	Visually Impaired
1225	Speech & Language Support
1226	Severely Multihandicapped
1229	Other Health Impaired
1230	Emotional Support
1231	Emotional Support
1232	Emotional Support PRRI
1233	Autistic Program
1240	Learning Disabled
1241	Learning Support
1242	Learning Support - PRRI
1243	Gifted Support
1250	Detention
1260	Physical Support
1270	Non-Public Tuition
1280	Early Intervention Support
1281	Developmental Delay Support
1290	Approved Private Sch Tuition
1300	Vocational Education Programs
1310	Agricultural Education
1320	Marketing & Distributive Ed

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Account Type: Expenditures

Segment #: (2) Function (E)

Value	Description
1330	Health Occupation Education
1340	Family & Consumer Science
1341	Food Labs
1342	Growing With Children
1350	Technical Education
1360	Business Education
1370	Technical Training
1380	Trade & Industrial Education
1390	Other Vocational Ed Programs
1400	Other Instruction Prog-ele/sec
1410	Drivers' Education
1420	Summer School
1430	Homebound Instruction
1440	Alternative Reg Ed Prgms
1441	Adjudicated/court Placed
1442	Alternative Ed. Program
1490	CCAC Middle School (BCMC)
1495	Tells Program
1500	Nonpublic School Programs
1510	
1600	Adult Education Programs
1610	Adult Vocational Education
1661	
1690	Other Adult Education Programs
1691	Instructional Services
1692	Tutor Training
1700	Community/jr College Ed Prog
1800	Pre-Kindergarten
1802	Pre-Kindergarten
2000	Support Services
2012	
2016	
2021	
2058	
2061	
2100	Pupil Personnel Support Services
2110	Pupil Personnel Services
2120	Guidance Services
2121	Supervision Of Guidance Svcs
2122	Drug Testing - SHS & Oblock
2123	Appraisal Services
2124	Information Services
2125	Record Maintenance Services
2126	Placement Services
2129	Other Guidance Services

Account Type: Expenditures

Segment #: (2) Function (E)

Value	Description
2130	Attendance Service
2140	Psychological Services
2141	Psychologist Salary
2142	Psychological Testing Services
2143	Psychological Counseling Svcs
2144	Psychotherapy Services
2149	Other Psychological Services
2150	Speech Pathology & Audio Svcs
2151	Supv Of Sp Path & Audio Svcs
2152	Speech Pathology Services
2153	Audiology Services
2159	Other Sp Path & Audio Svcs
2160	Social Work Services
2170	Student Accounting Services
2190	Other Pupil Personnel Svcs
2200	Instructional Staff - Support Svcs
2210	Communications Coordinator
2220	Audiovisual Serv. /Print Shop
2230	Educational Television Svcs
2240	Computer-Assisted Instruc Svcs
2250	School Library Services
2260	Instruc & Curriculum Dev Svcs
2270	Instructional Staff Dev Svcs
2271	Instruc. Staff Dev (certified Staff Only)
2272	Instruc. Staff Dev (non-certified Staff Only)
2280	Nonpublic Support Services
2290	Other Instructional Staff Svcs
2300	Admin. Staff - Support Svcs
2310	Board of Directors' Services
2320	Board Treasurer Services
2330	Tax Assessment & Collect Svcs
2340	Director of Admin. Services
2350	Legal Services (Solicitor)
2360	Superintendent
2361	Assistant Superintendent
2362	Director of Administrative Services
2370	Safety & Security (SRO)
2380	Principals' Services
2390	Other Administration Services
2400	Pupil Health - Support Svcs
2410	Supervision Of Health Services
2420	Medical Services / School Physician
2430	Dental Services / School Dentist
2440	Nursing Services / School Nurses
2450	Non-public Health Services

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Account Type: Expenditures

Segment #: (2) Function (E)

Value	Description
2490	Other Health Services
2500	Business Office - Support Svcs
2510	Director of Business Affairs
2511	Director of Business Affairs
2512	Budgeting Services
2513	Receive & Disburse Funds Svcs
2514	Payroll Services
2515	Financial Accounting Services
2516	Internal Auditing Services
2517	Property Accounting Services
2519	Other Fiscal Services
2520	Purchasing Services
2530	Warehousing & Distributing Svc
2540	Printing Services
2550	
2580	
2590	Other Support Svcs-business
2600	Faciliites/Oper & Mnt of Plant
2610	Faciliites Supervison / Oper & Mnt
2620	Facilities / Operation Of Buildings
2630	Facilities/Care & Upkeep Of Ground
2640	Facilities / Care & Upkeep Of Equip
2650	Facilities /Vehicle Operation & Mnt
2660	Security Svcs/Evenings/Sch Police
2661	Security Svcs/Daytime/HS Security
2662	Student Resource Officer (SRO)
2670	Maintenance Services
2690	Other Oper & Maint Plant Svcs
2700	Student Transportation Services
2710	Student Transportation Supervisor
2720	Student Trans. /Operation Services
2730	Monitoring Services
2740	Student Transportation/Vehicle Sv
2750	Student / Non-public Transportation
2780	
2790	Student Transp Other Services
2800	Support Services - Central
2810	Plan,research,devlp & Eval Svc
2811	Supv Plan,rsrch,dvlp & Eval Sv
2812	Development Services
2813	Appraisals/demographics
2814	Planning Services
2815	Research Services
2818	Technology Services/District-wide
2819	Other Plan,rsrch,dvlp & Eval

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Account Type: Expenditures

Segment #: (2) Function (E)

Value	Description
2820	Information Services
2821	Supervision Of Information Svc
2822	Internal Information Services
2823	Public Information Services
2824	Management Information Svcs
2829	Other Information Services
2830	Staff Services
2831	Supervision Of Staff Services
2832	Human Resources
2833	Staff Accounting Services
2834	In-service Trn (noninstruct)
2835	Wellness Program
2839	Other Staff Services
2840	Technology Services
2841	Director of Technology
2842	Systems Analysis Services
2843	Programming Services
2844	Operations Services
2849	Other Data Processing Svcs
2850	State & Federal Agency Liaison
2860	Management Services
2890	Other Support Services Central
2900	Retirees' Benefits / OPEB Costs
2910	AIU#3 Services
2990	Pass-thru Funds
3000	Oper Of Noninstructional Svcs
3100	Food Services
3110	
3120	
3200	Student Activities
3201	School Sponsored Student Actvs
3202	Advance From General Fund
3203	Student Benefits
3204	Talbot Players
3205	Activity Director
3206	Magazine Drive
3207	Stage Managers
3208	Class Sponsors
3209	Misc Student Activities
3210	Student Activities
3211	Band
3212	Basketball, Boys
3213	Cheerleaders
3214	Newspaper
3216	Student Council

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Account Type: Expenditures

Segment #: (2) Function (E)

Value	Description
3217	Student Store
3218	Yearbook
3220	JROTC Program
3222	Basketball, Girls
3223	Business Club
3224	Choir
3225	Class Rings
3226	Class Of ____ (inc Sponsor)
3227	Class Of ____ (inc Sponsor)
3228	Class Of ____ (inc Sponsor)
3229	Class Of ____ (inc Sponsor)
3230	Cross Country Club
3234	Football
3235	French Club
3237	Majorettes-pom Pom
3239	National Honor Society
3240	Nurses
3241	P.A.R.C.
3242	P.F.A. Welfare
3243	Science Club
3244	Ski Club
3245	Softball, Girls
3247	Volleyball
3250	School Sponsored Athletics
3251	Athletic Director
3253	Athletic Trainer
3256	Baseball
3259	Basketball, Varsity Boys
3260	Basketball, Varsity Girls
3261	Basketball, Jr Varsity & Ms
3264	Cross Country
3267	Football, Varsity
3268	Football, JV & MS
3271	Golf
3274	Intramurals
3277	Soccer
3280	Softball, Girls
3283	Swimming
3286	Track & Field
3289	Wrestling
3292	Volleyball
3295	Tennis, Girls Varsity
3299	Misc Sports
3300	Community Services
3310	Community Summer Recreation

Account Type: Expenditures

Segment #: (2) Function (E)

Value	Description
3320	Air Force JROTC Program
3330	Public Library Services
3340	Custody & Child Care
3350	Welfare Activities
3390	District / Boro Shared - Cross Guar
3400	Scholarships And Awards
4000	Facilities Acq,const & Impv
4100	Site Acq & Impv Svc-orig & Add
4200	Site Impv Svcs - Replacement
4210	Site Improvement Services
4300	Arc,eng&ed Spc Dvlp-orig & Add
4400	Arc,eng & Ed Specs Dvlp-replcm
4410	Arch. & Engr. Services
4500	Bldg Acq, Const & Impv-Orig & Add
4600	Bldg Impv Svcs - Replacement
4610	Building Improvement Ser.
5000	Other Financing Uses
5019	
5031	
5100	Debt Services
5110	Debt Svc / Bond Issue Prin & Int.
5120	Refund Bonds
5130	Refund to Prior Year Revenue Acct
5150	Bond Discount
5200	Fund Transfers
5210	General Fund Transfers
5220	Spcl Revenue Fund Transfers
5230	Capital Projects Fund Transfer
5240	Not Used
5250	Food Service Fund Transfers
5251	Food Service Fund Transfers
5259	Other Enterprise Fund Transfers
5260	Internal Svc Fund Transfers
5270	Trust & Agency Fund Transfers
5280	Transfers to Athletic Fund from GF
5290	Permanent Fund Transfers
5300	Operating Transfers Involving Component Units
5310	Operating Transfers To Component Units
5320	Operating Transfers To Primary Governments
5400	Intrafund Transfers Out
5410	General Fund Intrafund Transfers
5420	Special Revenue Intrafund Transfers
5430	Capital Projects Intrafund Transfers
5440	Debt Service Intrafund Transfers
5450	Enterprise Intrafund Transfers

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Account Type: Expenditures

Segment #: (2) Function (E)

<u>Value</u>	<u>Description</u>
5460	Internal Service Intrafund Transfers
5470	Trust And Agency Intrafund Transfers
5480	Activity Intrafund Transfers
5800	Suspense Account
5810	Suspense Acct. - Benefits
5820	
5900	Budgetary Reserve
5910	Budgetary Reserve/Contingency Fund
6000	Revenue From Local Sources

OBJECTS

FUND
10

FUNCTION
XXXX

OBJECT
XXY

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Account Type: Expenditures

Segment #: (3) Object (E)

10- - - - - XXXX

Value	Description
000	Prior Yrs. Assessments - Longwood
001	FIT Taxes Zero Each Pay
002	Employee, SS Tax Zero Each Pay
003	Empl. St. Tx/wh. Zero Each Pay
004	Plum Wage Tax Zero Qtly.
005	Empl. Pgh. Wage Tax Zero Qtly.
006	Empl. Occ. Tax Zero Qtly.
007	Empl.unemploy.ins. Zero Each Pay
011	Empl.wagetaxattach.zero Each Pay
012	Empl.childsup,attchzeroeach Pay
013	Empl.pheaawageattchzeroeach Pay
020	Empl.retire.contribzeroeachpay
021	Empl.retire.buybackzero Each Pay
022	TITLE II - SUB TEACHER SALARIES
024	Empl.unitedwaycontrib.zeroreachpay
025	Employ.purch.sav.bondszeroreachpay
026	Empl.alcose Cu Zero Each Pay
027	Empl. Renaiss. Cu Zero Each Pay
029	Cafe. 2mo. Hlthcare Zero Each Pay
030	Empl.purch.selectblue Zero Each Pay
031	Emp.purch.BC/BS - Zero Each Pay
032	Emp.purchteamskeystzeroreachpay
033	Emplpurchdeltadent Zeroreachpay
034	Emplpurchteamsdent Zeroreachpay
035	Emplpurchpennvision Zeroreachpay
036	Emplpurchvsovision Zeroreachpay
037	Emplpurchteamsvisionzeroreachpay
038	Emplpurchaddlifeins Zeroreachpay
039	Emplpurchh&asuppl.zeroreachpay
040	Empl.purchcancerins Zeroreachpay
046	
050	Empltsaunioncentlifeinszeroreachpay
051	Empltsametrolifeins Zeroreachpay
052	Empltsa Aetnalifeins Zeroreachpay
053	Empltsa Namelater Zero Eachpay
054	Empl Tsaroyalallia.zeroreachpay
055	Empl Tsa equitlifeins.zeroreachpay
056	Empl Tsalinc.invest.zeroreachpay
057	Empl. Tsaidsfinsvcs Zeroreachpay
058	Empl Tsausaalifeins.zeroreachpay
059	Empl Tsa Valic Zeroreachpay
070	Empl Pbeauniondues Zeroreachpay
071	Empl Pbesuniondues Zeroreachpay
072	Empl Teams205uniondueszeroreachpay
073	Empl Amalg.uniondues Zeroreach Pay

Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
074	Empl. Seiu#585uniondues Zeroeachpay
075	Empl. Copeseiuuniondues Zeroeachpay
076	Emplunionduesdrive Zeroeachpay
080	Retirees Pser55hlthcare Zeroeachpay
<u>100</u>	Personnel Services-salaries
101	
110	Administrators' Salaries
111	Other Administrator Salaries
112	Off./Adm. - Temporary Salaries
113	Off./Adm. - Overtime Salaries
114	Off./Adm. - Sabbatical Leave
115	Buyout - Health Care Ins.
116	Health Ins. Buy-out Stipends
120	Prof. -Educational
121	Teacher's Salaries - Reg. Ed.
122	Prof. - Reg Ed. Teacher Subs
123	Long-Term Sub Salaries
124	Prof. Ed-Sabbatical Salaries
125	Common Core -E.O.T. Assessments
126	Homebound Instruction Salary
127	Classroom Plus Teacher
128	Alternative School
129	Extended School Year Wages
130	Professional-other
131	Dept. Chair / Curriculum Writing
132	Music Supplemental
133	Student Club Sponsors & Chaperones
134	Athletic Coaches
135	Intramural Coaches
136	Swimming Pool Wages
137	Summer Rec. Program Wages
138	Stage Mgr-Ushers
140	Technical
141	Technology Technicians
142	Intern
143	Intern
147	Athletic Game Workers
149	Real Estate Tax Collector
150	Office/clerical
151	Educational Secretaries (Adm. Asst)
152	Office/Clerical-temporary Sal
160	Crafts And Trades
161	Maintenance Staff - Salaries
162	
170	Operative

*100's are
for salaries &
wages &
Health buyouts*

Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
171	Bus Drivers' Salaries
172	Bus Driver Substitute Salaries
173	Bus Mechanics' Salaries
174	Bus Mechanic Subs' Salaries
180	Laborer
181	Custodians & Supply - Salaries
182	Custodians Subs' Salaries
190	Service Work
191	Paraprofessional Salaries
192	Paraprof. Substitute Salaries
199	Health Care Buyout
200	Personnel Svcs-Employee Benefit
201	Aeo Boys Basketball
202	Aeo Girls Basketball
203	Aeo Football
204	Aeo Boys Track
205	Aeo Girls Track
206	Aeo Girls Volleyball
207	Aeo Wrestling
208	Aeo Boys Soccer
209	Aeo Girls Soccer
210	Group Insurance
211	Medical Insurance Premiums
212	Dental Insurance Premiums
213	Life Insurance Premiums
214	Income Protect Insurance
215	Vision Insurance Premiums
216	Prescription Ins.
219	Other Group Ins.
220	Soc. Sec. Contrib. (7.65%)
221	Aeo Cross Country
223	Aeo Cheerleaders
224	Aeo Athletic General
225	Aeo Training
226	9th Grade Baseball
227	9th Grade Softball
228	
230	Retirement Contrib. (21.4%)
240	Tuition Reimbursement
250	Unemploy. Comp. Ins. (.0017%)
258	
260	Workers' Comp. Ins. Prem. (.00646%)
270	Health Care Buyout
271	Self-insurance Medical Health Benefits
272	Self-insurance Dental Health Benefits

200's are for various

Health benefits

← PSERS

← VC

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Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
273	Self-insurance Life Health Benefits
274	Self-insurance Income Protection Benefits
275	Self-insurance Eye Care Health Benefits
276	Self-insurance Prescription Health Benefits
279	Self-insurance Other Health Benefits
281	OPEB Cost of Retiree Health Insur
282	OPEB Cost of Retiree Dental Insur
283	OPEB Cost of Retiree Life Insur
285	OPEB Cost of Retiree Vision Insur
290	Other Employee Benefits
291	Unused Sick Day Payout
292	Vacation Day Payout
300	Purchased Prof &Tech Svcs
301	Sales Commission
302	Hs Boys Basketball
303	Hs Girls Basketball
304	Hs Cross Country
305	Hs Football
306	Hs Golf
307	Hs Rifle
308	Hs Girls Softball
309	Hs Boys Swimming
310	Official/Admin Svcs
311	Hs Girls Swimming
312	Hs Boys Tennis
313	Hs Girls Tennis
314	Hs Boys Track
315	Hs Girls Track
316	Hs Boys Volleyball
317	Hs Girls Volleyball
318	Hs Wrestling
319	Hs Boys Soccer
320	Prof. Educational Svcs
321	Contracted Substitute's Svcs. - KS
322	AIU Services
323	Prof Ed Svcs. Other Ed Agencies
324	Prof Ed Svcs- Training/Develop
325	Hs General
326	9th Grade Boys Basketball
327	9th Grade Girls Basketball
328	9th Grade Football
329	Prof Ed Services Other
330	Other Professional Svcs
331	HS Athletic Department
332	Co-ed Club Bowling

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Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
340	Technical Services
341	
342	Under Assessed Property Costs
343	5% Delinquent Tax Collection Fee
344	Liens, Bond, Misc. Collections Fees
345	Earned Income Tax Office
346	Tax Collections Comm. Adm Costs
348	Vendor Supplied Tech. Services
349	Sapphire Software Mtce.
350	Security / Safety Services
351	Security Personnel Wages
390	Other Purch Prof & Tech Svcs
400	Purchased Property Services
410	Cleaning Services
411	Disposal Services
412	Snow Plowing Services
413	Custodial Services
414	Lawn Care Services
415	Laundry, Linen Svc & Dry Clean
420	Utility Services
421	Natural Gas
422	Electricity
423	Bottled Gas
424	Water/sewage
430	Repairs & Maint Svcs
431	Preventive Maintenance
432	Repairs & Mnt. Svcs. - Others
433	Rep. & Mnt. Svcs. of Vehicles
438	Rep & Mnt - Computer Systems
440	Rentals
441	Rental Of Land & Buildings
442	Rental Of Equip & Vehicles
443	Rent Capital Subsidy-in Leases
444	Oth Rent Capt Facil & Equip-in
448	Lease/Rental Hardware&Related Tech
449	Other Rentals
450	Construction Services
460	Extermination Services
490	Other Purchased Prop. Svcs
500	Other Purchased Svcs
510	Student Transportation Svcs
511	Stu Tran Fr Other Lea In State
512	Stu Trans Fr Oth Lea Out State
513	Contracted Carriers
514	Board & Lodg In Lieu Of Trans

Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
515	Public Carriers
516	Student Transport. Fees AIU
519	Stu Trans From Other Sources
520	Insurance - General
521	Fire Insurance
522	Auto Liability Ins.
523	Gen Property & Liab. Ins
524	Other Pupil Transportation Ins
525	Bonding Insurance
529	Other Insurance
530	Communications
538	Transport / Telecom Serv
540	Advertising
550	Printing & Binding
560	Tuition
561	Tuition To Oth Lea In State
562	Tuition / PA Cyber/Charter Schs.
563	AIU Alternative Education
564	Tuition To AVTS
565	Vocational Training Expenses
566	Tuition To Comm Col&Tech Inst
567	Tuition - Approved Private Sch @40%
568	Tuition - Appr Private Sch @ 100%
569	Tuition - Other
570	Food Service Management
571	Food Svc Mgmt - Food Costs
572	Food Svc Mgmt - Non-food Costs
580	Travel/Conference Expense
590	Misc. Purchased Services
591	Services Purchased Locally
592	Svc Purc Fr Other Lea In State
593	Svc Pur Fr Other Lea Out State
594	Svc Pur Fr Iu For Sp Classes
595	AIU Payments By Withholding
596	AIU Direct Payments
597	Misc Ser Purchased-vandalism
599	Other Misc Purchased Svcs
600	Supplies
610	General Supplies
611	Gen Supplies-vandalism
612	General Supplies-custodial
613	General Supplies-ath Act
614	General Supplies-adm.
618	Technology Supplies
620	Energy

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Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
621	Natural Gas - Heating
622	Electricity
623	Bottled Gas
624	Oil
625	Coal
626	Gasoline
627	Diesel Fuel
628	Steam
630	Food
631	Food
632	Milk
633	Donated Commodities
634	Snacks
635	Meals / Refreshments
636	
640	Books & Periodicals
641	
642	
643	
644	
645	
646	
647	
648	Ed Software/Licensing Fees
680	
700	Property
710	Land & Improvements
720	Buildings
721	
722	
723	
724	
725	
726	
727	
728	
729	
730	
731	
732	
733	
740	Depreciation
741	Nonfed Funded Food Svc Deprec
742	Fed Fund Food Svc Depreciation
749	Other Depreciation Or Use Charges

Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
750	Equipment -Orig & Add'l
751	Equipment - Non-Capital - Add'l
752	Capital Equip Additional
757	Non-Capital Comp/Software Add'l
758	Capital Comp/Software Additional
760	Equipment / Replacement
761	Non-Capital / Equip Replmt.
762	Capital Equip Replacement.
767	Non-Capital Comp/Software Replmt.
768	Capital Comp/Software Replmt.
770	Amortization Expense
780	Infrastructure Assets
788	Technology Infrastructure
790	Other Property
800	Other Objects
810	Dues And Fees
820	Judgments Against LEA
830	Interest Payments (Bonds & Leases)
831	Interest-Loan/Lease-Purch. Agmts.
832	Interest - Serial Bonds
833	Interest-Rev Anticipation Loan
839	Interest-other Obligations
840	General Contingency - Districtwide
841	
842	Addition to Ath. Storage Bldg.
843	Budgetary Contigency - Track
844	Stadium Turf Replacement
845	2013 Assessments Appeals Reserve
846	Diesel Fuel Contingency
850	Indirect Cost
860	Grants To Mun & Comm Svc Orgs
870	Donated Services
880	Refunds/ Prior Years' Recpts /Taxes
881	Per Capita Refunds
882	Real Estate Refunds 2001
883	Real Estate Refunds 2002
884	Real Estate Refunds 2003
885	Real Estate Refunds 2004
886	Real Estate Refunds 2005
887	Real Estate Refunds Prior Yrs
888	Real Estate Refunds 2007
890	Misc Expenditures
891	Club Ice Hockey Donation
899	Pass-Thru Funds
900	Other Financing Uses

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Time:09:47:24

Plum Borough School District
Dimension Names List

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BAR025

Account Type: Expenditures

Segment #: (3) Object (E)

Value	Description
910	Redemption Of Principal (Bonds)
911	Loan&lease-pur Agmts-prin Pmts
912	Serial Bonds/ Principal Payments
919	Other Obligations-Principal Payment
920	Authority Obligations
930	Fund Transfers
931	Cap Rs Fd Tran-sc 690 Sch Code
932	Cap Rs Fd Trans-act 145,1943
933	Athletic Fund Transfers
934	Restricted Indirect Cost Allocation
938	General Admin. Overhead Allocation
939	Other Fund Transfers
940	Transfers To Component Units
990	Misc Other Financing Uses
991	Mini Grant

LEVELS

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>FUNDING</u>	<u>Level</u>
10				<u>XX</u>

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Time:09:50:08

Plum Borough School District
Dimension Names List

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BAR025

Account Type: Expenditures

Segment #: (5) Level (E)

Value	Description
00	District
01	
02	
03	
04	
10	Elementary
11	
12	
15	
20	Oblock Jr. High School
30	Plum Sr. High School
33	
34	

Buildings #6

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>FUNDING</u>	<u>Level</u>	<u>BLAG</u>
					XX

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Time:09:50:33

Plum Borough School District
Dimension Names List

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BAR025

Account Type: Expenditures

Segment #: (6) Bldg (E)

Value	Description
00	
01	Plum Senior HS
02	New Pivik Elem
03	OBlock Jr HS
04	Center Elem
05	
06	Holiday Park Elem
08	Regency Park Elem
10	Adlai Stevenson Elem
11	Transportation Bldg
12	
13	
14	
15	Administration Bldgs
17	
20	District Wide
21	
23	
30	
31	
34	
41	
44	