



21st Century Community Learning Centers Grant Budget Descriptions

This document should be used to help program directors understand where grant expenses should be coded within their budgets. All school district fiscal clerks should have access to the Office of Public Instruction Chart of Accounts Chapter 3 of the school Accounting Manual. District clerks should be using that document as a guide when submitting the final budget and all cash requests. It is important to note that all cash requests must match what has been submitted in the grant budget.

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100- Personal Services, Salaries

Amounts paid to employees of the school district who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

Regular Salaries- Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are in positions of a permanent nature. Amounts paid to employees for holidays, sick leave, vacation leave, and personal leave should be included as regular salary. Amounts paid for unused sick, or vacation leave upon termination of employment should be coded to object codes 160 or 170, respectively. References: Certified Staff - Title 20 Chapter 4 MCA, School Clerk/Business Manager §20-3-325, MCA, Classified Staff- Title 39, MCA, Holiday, and Vacation and Sick Leave Pay §2-18-611, and §2-18-603, MCA.

Temporary Salaries- Paid to employees of the school district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above.

Stipend- An additional salary paid for additional duties such as curriculum development, coaching athletics, or directing activities such as the school yearbook or newspaper, sponsoring clubs, etc. Stipends are usually limited to teaching personnel. Additional hours worked by non- teaching personnel more than 40 hours in a workweek should be recorded and paid as overtime.

200- Employee Benefits

Amounts paid by the school 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 personal services.

Social Security and Medicare Contributions- Employer's share of social security and Medicare paid by the school district. See Title 19 Chapter 1, MCA. Beginning in 1991, separate records must be kept for employee and employer social security and Medicare contributions. For accounting and budgeting purposes, these amounts should be combined and recorded using this account.

Teachers' Retirement The employer's contribution to the state Teachers' Retirement System (TRS) for an employee. Refer to Title 19 Chapter 20, MCA.

PERS- Employer's contributions to the state Public Employee's Retirement System (PERS) for non-teaching employees. Refer to Title 19 Chapter 3, MCA.

Unemployment Compensation- Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Refer to Title 39 Chapter 51, MCA.

Workers' Compensation- Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Refer to Title 39 Chapter 71, MCA.

Health Insurance- That portion of premiums for health insurance for employees which is paid for by the school district. Refer to §2-18-703, MCA. Payments to an employee in lieu of health insurance should be recorded as 1XX Personal Services - Salaries and may be subject to federal and state payroll withholding liabilities and employer paid contributions.

Retiree Health Insurance/ Post-Employment Benefits-The portion of premiums for health insurance for retirees which is paid for by the school district.

Dental Insurance Benefits- The portion of premiums paid by the district for dental insurance for employees which is paid for by the school district.

Life and Disability Insurance- The portion of premiums for life and disability insurance for employees which is paid for by the school district.

Other Employee Benefits- Payments for other employee benefits such as moving expenses, car, and housing allowances, etc. if the item is not subject to federal and state payroll withholdings. If these payments are compensation subject to federal and state payroll withholding liabilities and employer paid contributions, use 1XX Personal Services – Salaries, instead of 200 Other Employee Benefits.

300- Purchased Professional and Technical Services (Contracted)

Services performed by contracting with persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason is the services provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.

Official/Administrative Services- Contracted services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services.

Professional/Educational Services- Contracted services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library, and media support, and contracted instructional services.

Other Professional Services- Contracted professional services other than educational in support of the operation of the school district. Included are medical doctors, lawyers, non-capitalized architects' fees, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, drug testing, etc.

Technical Services- Contracted services to the school district which are not regarded as professional but require basic scientific knowledge and/or manual skills. Included are referees for athletic events, judges for music or speech activities, data processing services, purchasing, and warehousing services, graphic arts, etc.

Contracted Services with Other School Districts Within the State- Includes contracts for specific services such as graphic arts, data processing, purchasing, and warehousing from other school districts rather than private contractors.

Contracted Services with Cooperatives- Includes contracts for services such as audiologists and speech or physical therapy from cooperatives rather than private contractors to school districts

Technology Contracted Services- Contracted services to the school district for computer services, such as consulting and planning as well as ongoing or annual maintenance agreements for software.

400- Purchased Property Services

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

Energy Utility Services- Expenditures for energy services supplied by public or private utilities, including electricity and gas.

Gas- Expenditures for gas utility services from a private or public utility company.

Electricity- Expenditures for electric utility services from a private or public utility company.

Other Utility Services- Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewer are included here. Telephone and telegraph are not included here but are classified under 500 Communications.

Water/Sewage- Expenditures for water/sewage utility services from a private or public utility company including bottled water and rental of portable sewage facilities.

Cleaning Services- Services purchased to clean buildings, other than such services provided by school district employees.

Disposal Services- Expenditures for the pick-up and handling of garbage, other than such services provided by school district personnel.

Snow Plowing Services- Expenditures for snow removal, other than such services provided by school district personnel.

Custodial Services- Expenditures for custodial services contracted with an outside contractor.

Repair and Maintenance Services- Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and maintenance agreements covering the instructional and other equipment, upkeep of grounds, buildings, electrical, auto mechanics, and plumbing repairs; asbestos abatement; underground storage tank removal; roof, water well, and septic system replacement; and radon, asbestos, and water testing.

Rentals- Costs for rental of land, buildings, equipment, and vehicles. leases for long term use are also included here.

Rental of Land and Buildings- Expenditures for leases or renting land and buildings for both temporary and long-range use by the school district.

Rental of Equipment and Vehicles- Expenditures for leases or renting of equipment or vehicles for both temporary and long-range use of the school district. Lease-purchase contracts which result in acquisition of equipment or vehicles should be recorded using the appropriate 700 Capital Outlay objects.

Repairs & Maintenance- Technology Equipment. Includes ongoing service agreements for technology hardware (e.g., personal computers and servers) and for the costs for renting or leasing technological equipment.

Minor Construction Services- Amounts for minor renovating and remodeling paid to contractors. Major renovating and remodeling should be recorded using 700 Major Construction Services. Materials or replacement supplies and parts used by district personnel for minor renovating and remodeling should be recorded using 600 Replacement Supplies and Parts.

500- Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason is the service provided.

Student Transportation Services- Expenditures for transporting students to and from school.

Student Transportation Services from another School District within the State- Amounts paid to other school districts within the state to transport children to and from school. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenses using a public carrier. Expenditures for the rental of buses which are operated by school district personnel are not recorded here; they are recorded under 400 Rental of Equipment and Vehicles.

Student Transportation Services from another School District outside the State- Payments to other school districts outside the state for transporting students to and from school.

Student Transportation Services from Private Bus Contractors- Payments to private bus contractors for transporting students to and from school.

Student Transportation Services from Individuals- Payments to individuals for transporting students to and from school or for reimbursing parents for correspondence courses offered in lieu of transportation on a TR-4.

Instructional Field Trips- Payments to private contractors or individuals for transporting students on instructional field trips.

Insurance (other than employee benefits)- Expenditures for all types of insurance coverage including property, liability, fidelity, and student insurance. Insurance for group employee health is not charged here but is recorded under object 200 Personal Services

Communications- Services provided by persons or businesses to assist in electronic communications. This category includes telephone and voice communication services; data communication services to establish or maintain computer- based communications, networking, and internet services; video communications services to establish or maintain one-way or two- way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials (downloads) over the Internet.

Telephone- Expenditures for telephone services.

Postage- Expenditures for postage and postage machine rental. Used with 2300 Support Services – General Administration, 2400 Support Service – School Administration, and 2500 Support Services – Business.

Technology Communication Services- Services provided by persons or businesses to assist in electronic communication services, to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite.

Advertising- Expenditures for all forms of paid advertising except parent-student associations and professional fees. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional fees for advertising or public relations services are not recorded here but are charged to 330 Other Professional Services.

Recruitment- Expenditures involving recruiting students for special programs.

Printing, Binding and Duplication- Expenditures for printing services. This includes the design and printing of forms and posters as well as printing and binding of school district publications. Preprinted standard forms are not charged here but are recorded under 600 Supplies and Materials.

Tuition- Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries described for the paying school district.

Food Services- Expenditures for contracting for non-employee food services. Also included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor and/or equipment would not be charged here. Used only with 3100 Food Service.

Travel- Expenditures for transportation, meals, hotel, and other expenditures/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room & board) also are charges here. Used with all functions except 5000 Debt Service.

Travel In-District- Expenditures for mileage, transportation, meals, per diem, and other expenses associated with staff travel within the school district or cooperative service area. Travel within the school district related to student extracurricular activities and athletics is included here.

Travel Out-of-District/In-service Training- Expenditures for transportation, airfare, meals, per diem, hotel, registration fees, and other expenses associated with staff travel outside the school district for in-service training or other professional development activities such as serving on an advisory committee. Travel outside the school district related to student extracurricular activities and athletics is included here. Expenditures for in-service training conducted by the district are also recorded here. These expenditures include room rentals, supplies, name badges, printing, postage, coffee, and refreshments. Fees, honorariums, and related expenses such as travel, motel, etc. for speakers are included here.

Miscellaneous Purchased Services- Other services or Miscellaneous services purchased locally.

600- Supplies and Materials

Amounts paid for consumable supplies.

Supplies- Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage. Instructional materials and manipulative devices are included here. A more thorough classification of supply expenditures is achieved by identifying the object with the function, for example, classroom teaching supplies.

Replacement Supplies and Parts- Replacement supplies and parts used by district personnel to repair and maintain grounds, buildings, and equipment. Materials or replacement supplies and parts used by district personnel for minor renovating and remodeling under the district's capitalization threshold (usually \$5,000 or the district's current capitalization threshold, if lower) should be included here.

Energy Supplies- Expenditures for bulk gas, oil, coal, and gasoline. Services received from public or private utility companies are classified under 400 Energy Utility Services.

Bottled Gas- Expenditures for bottled gas, such as propane gas received in tanks. Natural gas received through a utility company should be charged to 400 Gas.

Oil- Expenditures for bulk oil used for heating.

Coal- Expenditures for raw coal used for heating.

Vehicle/Equipment Fuel- Expenditures for gasoline, diesel, and propane purchased in bulk or periodically from a supplier. Gasoline used in instructional programs should be coded to 600 Supplies.

Food- Expenditures for food to operate the school food service program or to provide healthy snacks.

Books- Expenditures for textbooks, workbooks, reference books, sheet music, encyclopedias, and library books prescribed and available for general use by students. This category includes the costs of binding or other repairs to textbooks or school library books.

Periodicals- Expenditures for periodicals and newspapers for general use.

Minor Equipment—New- Expenditures for new equipment, the cost of which does not meet the capitalization policy of the district (usually under \$5,000).

Minor Equipment—Replacement- Replacement equipment may be recorded using 600 Minor Equipment-New unless the board determines it must track replacement costs (not required by the OPI). Expenditures for replacement equipment, the cost of which does not meet the capitalization policy of the district (usually under \$5,000).

Technology Supplies- Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software not exceeding the capitalization threshold. Online textbooks/E-books, Kindles and iPads which fall below the capitalization threshold should be reported here and includes licenses and fees for services such as subscriptions to research materials over the internet.