

ACCOUNT DEFINITIONS

<u>CODE</u>	<u>ITEM/ACCOUNT DEFINITION</u>
2218	<u>In-Service</u> – Contracted in-services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process.
2271	<u>Contracted Services</u> – Contracted services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists and contracted services from individuals, or organizations for assemblies.
2311	<u>Classroom Supplies</u> – Expenditures for items that are consumed by the student and/or teacher in the instructional program.
2321	<u>Library Books</u> – Expenditures for regular or incidental purchase of library books available for general use by students including any reference books even though such reference books may be used solely in the classroom. Also recorded here are costs of binding and repair to school library books.
2322	<u>Periodicals</u> – Expenditures for periodicals and newspapers for general use by the school library or the office of the administrator.
2323	<u>Media Supplies/Services</u> – Expenditures for media services. This includes the following expenditures: graphics, media, television and cable charges.
2343	<u>Equipment Repairs</u> – Expenditure for the repair and maintenance of any equipment.
2352	<u>Office Supplies</u> – This category includes purchased items of a consumable nature which are used in the operation of the office and general use in the department or building.
2353	<u>Postage</u> – Expenditure for mailing costs including overnight deliveries.
2359	<u>Miscellaneous Supplies</u> – Expenditures for items of a consumable nature that are not included in other accounts.
2362	<u>Printing Services</u> – Expenditures for job printing and binding. This includes the design and printing of forms and posters as well as printing and binding of publications.

- 2511 Membership Fees – Expenditures for membership assessments in professional association or other organizations.
- 2512 Travel – Costs of travel as a result of regular duties of staff. Motor pool usage, monthly mileage stipends and local mileage reimbursements are charged here. Also charged here are costs of transportation, meals, hotels and other expenses associated with traveling to workshops and conferences.
- 2513 Travel – Faculty – This account is to be used only for faculty professional travel expenses as provided for in the contract agreement Article VII (N) (1).
- 2821 New Instructional Equipment and Furniture – Expenditures for the acquisition of additional new equipment for instructional departments. Items charged to this account should be in excess of \$250.00 per item, have a useful life in excess of two years and be recorded as a fixed asset.
- 2822 New Non-Instructional Equipment and Furniture – Expenditures for the acquisition of additional new equipment for non-instructional departments. Items charged to this account should be in excess of \$250.00 per item, have a useful life in excess of two years and be recorded as a fixed asset.
- 2823 Replacement of Equipment and Furniture - Expenditures for the acquisition of replacement equipment. Items charged to this account should be in excess of \$250.00 per item, have a useful life in excess of two years and be recorded as a fixed asset.