

Allowable Transportation Funding Codes

FUNCTION OF EXPENDITURE ACCOUNT CODES

The Function of Expenditure account codes describe the activities being performed for which a service or material object is acquired. In determining the function code, attention should be focused on the specific activity being performed and not the program which will be benefited. See the definition of program codes to further distinguish these two separate codes.

Student Transportation Services (4110-4190)

Transportation Administrative Services	4110
Regular Transportation	4120
Natural Disaster Transportation	4121
Special Needs Transportation	4130
Transition-to-Work Transportation	4131
Special Needs Mid-Day Transportation	4132
Technical School Transportation	4140
Mid-Day Transportation	4141
Extracurricular Transportation	4150
Transportation Vehicle Maintenance Services	4170
Choice-Related Transportation	4180
Head Start Transportation	4181
Pre-school Transportation from Student Homes	4182
Alternative School Transportation from Zoned Schools	4183
Magnet School Transportation from Zoned Schools	4184
Magnet School Transportation from Student Homes	4185
Pre-school Transportation from Zoned Schools	4186
Alternative School Transportation from Student Homes	4187
Extended Day Transportation	4188
Homeless Transportation	4189
Other Transportation Services	4190

Student Transportation Services (4110-4190)

Activities concerned with conveying students to and from and between schools.

4110	<u>Transportation Administrative Services</u> Activities pertaining to directing and managing student transportation services.
4120	<u>Regular Transportation</u> Activities concerned with conveying students to and from home and school.
4121	<u>Natural Disaster Transportation</u> Temporary activities concerned with conveying students to and from home and another school, because their zoned school was destroyed by hurricane, tornado, fire, flood or other natural disaster.
4130	<u>Special Needs Transportation</u> Activities concerned with conveying special needs students to and from home and school. Pre-school special needs students should be included under this function code.
4131	<u>Transition-to-Work Transportation</u> Activities concerned with conveying special needs students to and from job sites during the school day.
4132	<u>Special Needs Mid-Day Transportation</u> Activities concerned with conveying special needs students to and from schools and other authorized locations during the school day.
4140	<u>Technical School Transportation</u> Activities concerned with conveying students to and from secondary technical schools during the school day.
4141	<u>Mid-Day Transportation</u> Activities concerned with conveying students to and from schools and other authorized locations during the school day.

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Pupil Transportation

Frequently Used Transportation Codes

- 4150 Extracurricular Transportation
Activities concerned with conveying students on trips to athletic events, field trips, and other school-sponsored activities. Must be used with object codes (161) and (391) and program codes (4400) and (4500-4510).
- 4170 Transportation Vehicle Maintenance Services
Activities involved in maintaining student transportation vehicles. It includes repairing vehicles, replacing parts, cleaning, painting, fueling and inspecting for safety.
NOTE: Other school-owned vehicle maintenance costs should be recorded using (3500) – Vehicle Services or (1100) – Instruction for Driver Education vehicles.
- 4180 Choice-related Transportation
Activities involved in providing choice-related student transportation required under the *No Child Left Behind Act of 2001*.
- 4181 Head Start Transportation
Activities involved in providing student transportation related to the Head Start program.
- 4182 Pre-school Transportation from Student Homes
Activities concerned with conveying non-special needs pre-school students to and from student homes and pre-school centers.
- 4183 Alternative School Transportation from Zoned Schools
Activities concerned with conveying alternative school students to and from their zoned schools and alternative schools.
- 4184 Magnet School Transportation from Zoned Schools
Activities concerned with conveying magnet school students to and from their zoned schools and magnet schools.
- 4185 Magnet School Transportation from Student Homes
Activities concerned with conveying magnet school students to and from student homes and magnet schools.
- 4186 Pre-school Transportation from Zoned Schools
Activities concerned with conveying non-special needs pre-school students to and from their zoned schools and pre-school centers.
- 4187 Alternative School Transportation from Student Homes
Activities concerned with conveying alternative school students to and from student homes and alternative schools.
- 4188 Extended Day Transportation
Activities concerned with conveying students after regular school hours.
- 4189 Homeless Transportation
Activities concerned with conveying students who are classified as homeless.
- 4190 Other Transportation Services
Student transportation activities that cannot be classified in the above account codes.

OBJECT OF EXPENDITURE COMPONENT

The object of expenditure component is used in the accounting system to identify the service or commodity obtained as the result of a specific expenditure. Object of expenditure codes are required to be used with function of expenditure codes when recording expenditure transactions.

The three (3) digit object of expenditure code in the accounting system will identify the following major categories:

Certificated Personnel (010-099)

Supervisor of Transportation	054
Other Certified – Retired	099

Support Personnel (101-199)

Bus Aide	103
Supervisor of Transportation (non-certificated)	113
Shop Foreman	115
Assistant Supervisor of Transportation	117
Route Specialist	139
Secretary	141
Mechanic (SDE certified)	151
Non-certified Mechanic (not SDE certified)	158
Parts Specialist	159
Bus Driver	161
Bus Driver – Retired	167
Other Support – Retired	168
Utility Worker (4 hour, 9 month position)	169
Shop Assistant (8 hour, 12 month position)	173
Substitute	180
Overtime	194
Compensation for Unused Leave	195

Employee Benefits (210-299)

State Health Insurance (PEEHIP)	210
Other Health Insurance	219
State Retirement	220
Other Retirement	229
Social Security	230
Federal Medicare	240
State Unemployment Compensation Insurance	250
Workers Compensation Insurance	260

Purchased Services (310-399)

Student Educational Services	311
Staff Educational Services	312
Medical/Health Services	326
Drug Testing Services	328
Equipment/Vehicle Repair and Maintenance	341
Land and Building Repair and Maintenance	343
Rental-Land and Building	346
Garbage and Waste	348
Other Property Services (Pest Control)	349
Telephone	361
Telecommunication	362
Postage	364
Electricity	371
Water and Sewage	372
Natural Gas	373
Propane Gas	374
Travel Local In-District	381
Travel In-State	382
Travel Out-of-State	383
Transportation-AL Public School Systems (Mileage Charges)	391
Transportation-Other Providers (Contracted Transportation)	392
Printing and Binding	394
Insurance Services	395
Freight and Shipping	396
Other Purchased Services	399

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Frequently Used Transportation Codes

Materials and Supplies (410-499)

Student Classroom Supplies	411
Staff Training Supplies	412
Custodial Supplies	441
Fuel - Gasoline	451
Fuel - Diesel	452
Fuel - Propane or Compressed Natural Gas (CNG)	453
Oil and Lubricants	454
Tires	455
Vehicle Parts	456
Other Vehicle Supplies	459
Office Supplies	471
Non-instructional Software	482
Other Non-Instructional Supplies	489

Non-Capitalized Equipment (Less than \$5000)

Furniture and Fixtures	492
Non-instructional Equipment	493
Audio/Video	494
Computer Hardware	495

Capital Outlay (511-599)

School Buses	531
Service Vehicles	532
Automobiles	533
Other Vehicles	539

Capitalized Equipment (\$5000 and Over)

Furniture and Fixtures	541
Audio/Video	542
Computer Hardware	545
Traffic Control Devices	549
Other Equipment	589

Other Objects (611-699)

License Fees	622
Other Dues and Fees	629

Buildings and Land Improvements (Less than \$50,000) (701-704)

Buildings – Constructed	701
Buildings – Purchased	702
Exhaustible Land Improvements	703
Building Improvements	704

Other Fund Uses (910-969)**Debt Service Long-Term**

Principal	931
Interest	932

REVENUE CODES

Transportation – Operations	1310
Transportation – Fleet Renewal	1320
Transportation – Fleet Renewal Bond Issue – Act 2012-562	2256
Extracurricular Trip Mileage Charges	8995
Non-funded Route Transportation Mileage Charges	8996
Other Transportation Mileage Charges and Misc. Revenues	8997
Sale of Fixed Assets	9310
Insurance Loss Recoveries	9320

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Pupil Transportation

Frequently Used Transportation Codes

FUND SOURCE CODES

Foundation Program	1110
Transportation – Operations	1310
Transportation – Fleet Renewal	1320
At Risk	1410
Transportation – Fleet Renewal Bond Issue – Act 2012-562	2256
IDEA - Part B (Special Needs)	3210
Title I - Part A (No Child Left Behind)	4110
Local Fund Sources	6001
Public Local School Fund Sources	7101
Non-Public Local School Fund Sources	7501
Extracurricular Trip Mileage Charges	8995
Non-funded Route Transportation Mileage Charges	8996
Other Transportation Mileage Charges and Misc. Revenues	8997

PROGRAM CODES

The program code component allows local education agencies to charge program costs, instructional and support directly to the benefiting program.

Driver Education	1603
Alternative School	1700
Special Education	2200 - 2900
Technical School	3800
School-Sponsored Activities	4400
School-Sponsored Athletics	4500 – 4510
Pre-school	4711 – 4712
Student Transportation – Regular	8410
Debt Service	9200

COST CENTER CODES

Student Transportation	8410 – 8419
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SPECIAL USE CODES

Transfer of Funds for Extracurricular Trips	0065
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