

Altmar-Parish-Williamstown Central Schools

639 County Rte 22, P.O. Box 97
Parish, NY 13131
(315) 625-5256 - § - Fax (315) 625-7952

Accounting and Reporting Uniform System of Accounts

Governmental Funds

Fund	Alpha Code
Governmental Funds:	
General	A
Special Revenue Funds	
School Food Service Fund	C
Miscellaneous Revenue	CM
Special Aid Fund	F
Public Library	L
Capital Projects	H
Permanent	PN
Debt Service	V
Fiduciary Funds:	
Agency	TA
Private Purpose Trust	TE

Classification and Coding Structure

<u>Budget Code</u>	<u>Budget Code Description</u>	<u>What sorts of things go in this budget code?</u>
1010-400-30-0000	BOE – Contractual & other	Contracts (ex: for a consultant) Purchased services (for the board) Water for meetings Conference registration fees Board picnic
1010-450-30-0000	BOE – Materials & supplies	Posters/Fliers for BOE Meeting materials Board picnic
1010-460-30-0000	BOE – Mileage/Travel	Hotel reservation fees Mileage Misc. travel reimbursements

Per the School Districts Accounting and Reporting Manual as published by the New York State Office of the State Comptroller, downloaded 7/24/2019

https://www.osc.state.ny.us/localgov/pubs/listacctg.htm#arm_schools

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Budget Code Section Budget Code Description

XXXX -??-??-???

Function Code: refers to the primary classification and description as to what was the purpose of the expenditure.

1000 – 1999	General Support
2000 – 2999	Instruction
5000 – 5999	Transportation
6000 – 8999	Community Service
9000 – 9099	Employee Benefits
9700 – 9799	Debt Service
9900 – 9999	Interfund Transfers

See additional classification sheet by function code attached.

???-XXX-??-???

Object Code: The second set of numbers identifies the item purchased or service obtained in order to carry out a function:

- 100s – Salaries (indicate non-instructional vs. instructional)
- 200s – Equipment/Hardware
- 400 – Contractual Costs (i.e., dues, registrations, trainings, services purchased from other organizations, etc.)
- 450 – Materials & Supplies
- 460 – Travel/Mileage
- 465 – Field Trips
- 471 – Tuition
- 490 – BOCES services
- 5XX – Supplies (further breakdown by Custodial, Electric, Plumbing, etc.)
- 600 – Debt service principal
- 700 – Debt service interest
- 800 – Employee Benefits
- 900 – Interfund Transfers

???-??-XX-???

Location code: The third set of numbers indicates the location.

- 21 - Elementary
- 26 - JRSR
- 30 - District wide

???-??-??-XXXX

Program Code: The last set of numbers will sometimes indicate a program area

- PHED – Physical Education – district wide
- ELEM – Elementary Building
- JRSR – Jr/Sr High School Building
- 0000 – not defined/general

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How do we decide what goes in each budget code?

- Expenses are allocated based upon the judgment of the Purchasing Agent and state regulation
 - For example: salary costs must be in a salary budget line in order for us to file properly with the state.
 - When the requisition is made a budget code is assigned by the administrator and approved by the Superintendent and the SBA. When the PO is generated this budget code is entered so that any purchases made from this PO are assigned to the budget code automatically.

How do we decide what to purchase?

- This falls under the discretion of the administrators, Superintendent, and SBA (Purchasing Agent). In order for a PO to be set up and a check cut to a vendor it must be approved by all three parties.

What goes into our BOCES lines?

- These services are determined and agreed upon in advance through the signing of our contract with CiTi BOCES. The Superintendent and the SBA review the contract and determine which services are/are not needed in the beginning of each fiscal year.

What if something was put under the wrong budget code?

- If the auditors find any purchase they think should have gone somewhere else they will simply point it out and have us re-code the purchase. This is very rare but the auditors are there to double check that everything has been accounted for properly.

How are budgeted amounts determined?

- Budgeted amounts are determined by looking at what we actually spent in the current year and using that number as a baseline.
- Once budget development starts we “freeze” the picture so that we can keep moving forward with the process (rather than going back and making adjustments constantly)

Overall: As a member of the board, the member is charged with accountability for school district governance and fiscal accountability which includes financial oversight, accountability and fiduciary responsibilities. Under the direction of the Superintendent, staff in the business office take care of the day to day accounting transactions.