EXPLANATION OF EXPENDITURES FOR FUND 11

• Instructional Services (1000-1999) -deals with the direct interaction between teachers	
and student. This has to do with teachers only.	
Instructional Support (2000-2999) – provides supervision and/or technical and	
logistical support to Facilitate and enhance instruction. This includes the Counselors,	
Nurses, Attendance Officers, Librarians, Principals, Assistant Principals.	
 Operation and Maintenance (3000-3999) – participates in activities that keep the school buildings, grounds and equipment in a 	
safe and working conditions. This includes custodians, maintenance employees and associated expenses.	
 Auxiliary Services (4000-4999) – functions in a subsidiary capacity to provide transportation to students during the regular school 	ol.
field trips and other extracurricular activities such as athletic events.	,
• General Administrative (5000-6999) – includes the central office employees such as the board members, Superintendent,	
Business Affairs, Human Resources/Personnel, etc.	
• Capital Outlay (7000-7999) – purchasing of land, building and fixed assets that exceeds \$5,000 per item or unit.	
• Debt Service (8000-8999) – involves long-term debt(s) of the school system such as the bond and capital leases for buses.	
• Other Expenditures (9000-8999) – has to do with the operations of programs other than those typically considered day school	
such as pre-school and adult education.	
• Other Fund Uses (9000-9899) – other outlay of funds that are not classified as expenditures but requires budgetary/accounting	
control such as Transfer Out. This covers the benefits required to pay for Child Nutrition employees' benefits.	
THE FOLLOWING APPEARS UNDER EACH OF THE CAPTIONS ABOVE:	
• Personal Services (001-199) – includes only individuals that are employed by the Bessemer Board of	
Education.	
• Employee Benefits (200-299) – covers the insurance, unemployment compensation fees as well as	
matching funds such as retirement, social security and Medicare.	
• Purchased Services (300-399) – involves professional services such as consultants, lawyers, and	
accounting/auditing firms in addition to utilities, contractual services, travel and professional development.	
• Materials and Supplies (400-499) – instructional supplies, books, maintenance supplies, general	
office supplies and non-capitalized equipment (less than \$5,000) such as computers, furniture and	
instructional aids.	
Capital Outlay (500-599) - purchasing of land, building, machinery and fixed assets	
that exceeds \$5,000 per item or unit.	
Other Objects (600- 899) – involves debt service, due and fees for association and bank service charges	
charges	
• Other Fund Uses (900-998) – covers indirect cost, Transfer Out, refunds, legal claims and judgments.	