EXPLANATION OF EXPENDITURES FOR FUND 11

• Instructional Services (1000)-1999) -de	eals with th	e direct int	teraction b	etween teachers				
and student. This has to do	with teache	ers 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									ıt 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,
field trips and other extracu									
• 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 adul									
• 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 Supplie 	s (400-499) – instruc	tional supp	lies, books	s, maintenance suppli	es, general			
office supplies and non-	capitalized	l equipmer	t (less than	1 \$5,000) s	uch as computers, fur	rniture and			
instructional aids.									
• Capital Outlay (500-599		ing of land	l, building,	machiner	y and fixed assets				
that exceeds \$5,000 per ite									
• Other Objects (600-89	99) – invol	ves debt se	ervice, due	and fees fo	or association and bar	nk service c	harges		
charges									
• Other Fund Uses (900-998) – covers indirect cost, Transfer Out, refunds, legal claims and judgments.									