

General Ledger Accounts

Account codes identify a source, reason and location for all financial transactions.

Fund	Function	Object
10 General Fund	1100 REGULAR EDUCATION PROGRAMS	110 EMPLOYEE WAGES
21 Food Service	1200 SPECIAL PROGRAMS	111 SALARIES-ADMINISTRATION
22 Fed. Projects	1211 SPED - PRESCHOOL	112 SALARIES-TEACHERS
	1220 SUMMER SCHOOL SPED	114 SALARIES-PARAPROFESSIONALS
	1420 ATHLETICS	115 SALARIES-SUPPORT
	2113 SOCIAL WORK SERVICES	117 SALARIES-CUSTODIAL/FACILITIES MANAGER
	2120 GUIDANCE	120 SALARIES-SUBSTITUTE/TEMPORARY EMPLOYEE
	2134 NURSING SVCS	211 HEALTH INSURANCE
	2140 PSYCHOLOGICAL SVCS	212 DENTAL INSURANCE
	2142 PSYCHOLOGICAL TESTING	213 LIFE INSURANCE
	2149 BEHAVIOR/AUTISM	220 FICA CONTRIBUTION
	2152 SPEECH SVCS	231 RETIREMENT-EMPLOYEE
	2153 AUDIOLOGY SVCS	232 RETIREMENT-TEACHER
	2162 PT SVCS	260 WORKERS' COMPENSATION
	2163 OT SVCS	320 PROFESSIONAL DEVELOPMENT
	2192 ENGLISH LANGUAGE LEARNERS SVCS	323 PROF SERVICES FOR PUPILS
	2193 VISION SVCS	330 OTHER PROFESSIONAL SERVICES
	2213 INSTRUCTIONAL STAFF TRAINING SVCS	430 REPAIRS & MAINTENANCE
	2222 SCHOOL MEDIA CENTER SVCS	442 RENTAL-EQUIPMENT/MACHINE
	2223 AUDIO-VISUAL SVCS	519 STUDENT TRANSPORTATION
	2225 COMPUTER ASSISTED INSTRUCTION	520 PROPERTY INSURANCE & LIABILITY
	2310 BOARD SERVICES - SCHOOL BOARD MEMBERS	531 TELEPHONE
	2311 BOARD SERVICES - MODERATOR & BUDGET COMMITTEE	534 POSTAGE
	2312 BOARD SERVICES - SCHOOL BOARD CLERK	540 ADVERTISING
	2313 BOARD SERVICES - DISTRICT TREASURER	550 PRINTING & BINDING
	2314 BOARD SERVICES - HEARING/ELECTION SERVICES	560 TUITION TO LEAS
	2317 BOARD SERVICES - AUDIT SERVICES	561 SPED TUITION
	2318 BOARD SERVICES - LEGAL SERVICES	564 TUITION TO PRIVATE/OTHER SCHOOLS
	2320 EXECUTIVE ADMIN/SAU SVCS	580 TRAVEL
	2410 OFFICE OF THE PRINCIPAL SVCS	610 SUPPLIES
	2500 BUSINESS OFFICE	611 CURRICULUM SUPPLIES
	2600 OPERATION & MAINTENANCE OF PLANT SERVICES	626 FUEL (VEHICLES)
	2620 OPERATION & MAINTENANCE OF PLANT	630 FOOD
	2721 TRANSPORTATION SERVICES - CONTRACTED IN DISTRICT	640 BOOKS & PERIODICALS
	2722 TRANSPORTATION SERVICES - SPECIAL EDUCATION	642 ELECTRONIC INFORMATION (Electronic Media)
	2724 TRANSPORTATION SERVICES - ATHLETICS	643 INFORMATION ACCESS FEES
	2725 TRANSPORTATION SERVICES - FIELD TRIPS	650 SOFTWARE (Non Capital Purchases)
	3100 FOOD SERVICE OPERATIONS	731 NEW EQUIPMENT
	5110 PRINCIPAL PAYMENTS	733 NEW FURNITURE
	5120 INTEREST PAYMENTS	734 NEW COMPUTERS/NETWORKING
	5210 TRANSFERS TO GENERAL FUND	735 REPLACEMENT OF EQUIPMENT
	5221 TRANSFERS TO FOOD SVCS FUND	737 REPLACEMENT OF FURNITURE
		738 REPLACEMENT OF COMPUTERS/NETWORK DEVICES
		750 SOFTWARE (Capital Purchases)
		810 DUES & FEES
		811 SOFTWARE LICENSING FEES
		830 DEBT SERVICE-INTEREST PAYMENTS
		910 DEBT SERVICE-PRINCIPAL PAYMENTS
		930 FUND TRANSFERS

Pasquaney School District General Fund Budget Detail

Fiscal Year: 2025-2026

ACCOUNT	DESCRIPTION	PROPOSED
REGULAR INSTRUCTION		
10.1100.110.0.0.00	EMPLOYEE WAGES	5,100
10.1100.112.0.0.00	SALARIES-TEACHERS	572,075
10.1100.114.0.0.00	SALARIES-PARAPROFESSIONALS	147,441
10.1100.120.0.0.00	SALARIES-SUBSTITUTE/TE	5,000
10.1100.211.0.0.00	HEALTH INS	517,334
10.1100.212.0.0.00	DENTAL INS	47,002
10.1100.213.0.0.00	LIFE INSURANCE	1,650
10.1100.220.0.0.00	FICA CONTRIBUTION	55,815
10.1100.231.0.0.00	RETIREMENT-EMPLOYEE	16,668
10.1100.232.0.0.00	RETIREMENT-TEACHER	111,279
10.1100.320.0.0.00	PROFESSIONAL DEV	650
10.1100.321.0.0.00	PROF SERVICES INSTRUCTION	42,883
10.1100.330.0.0.00	OTHER PROFESSIONAL S	1,000
10.1100.430.0.0.00	REPAIRS & MAINTENANCE	700
10.1100.534.0.0.00	POSTAGE	500
10.1100.550.0.0.00	PRINTING & BINDING	500
10.1100.560.0.0.000	TUITION TO LEAS	1,677,919
10.1100.610.0.0.00	SUPPLIES	12,300
10.1100.611.0.0.00	CURRICULUM SUPPLIES	36,771
10.1100.640.0.0.00	BOOKS & PERIODICALS	450
10.1100.810.0.0.00	DUES & FEES	80
10.1100.811.0.0.00	SOFTWARE LICENSING FE	2,000
FUNC: Reg Instructon - 1100 -Total		3,255,117
TOTAL REGULAR PROGRAMS 1100-1199		3,255,117
SPECIAL EDUCATION		
10.1200.112.0.0.00	SALARIES-TEACHERS	109,327
10.1200.114.0.0.00	SALARIES-PARAPROFESSIONALS	215,353
10.1200.211.0.0.00	HEALTH INSURANCE	19,570
10.1200.220.0.0.00	FICA CONTRIBUTION	24,838
10.1200.231.0.0.00	RETIREMENT-EMPLOYEE	27,458
10.1200.232.0.0.00	RETIREMENT-TEACHER	21,024
10.1200.320.0.0.00	PROFESSIONAL DEV	3,500
10.1200.323.0.0.00	PROF SERVICES FOR PUPILS	3,800
10.1200.519.0.0.00	TRANSPORTATION	20,000
10.1200.561.0.0.00	SPED TUITION TO LEAS	552,000
10.1200.564.0.0.00	OTHER TUITION-SPECIAL ED	103,000
10.1200.610.0.0.00	SUPPLIES	61,000
10.1200.630.0.0.00	FOOD	75
10.1200.640.0.0.00	BOOKS & PERIODICALS	500
10.1200.643.0.0.00	INFO ACCESS FEES	2,300
10.1200.731.0.0.00	NEW EQUIPMENT	500
10.1200.811.0.0.00	DUES AND FEES	3,416
FUNC: Special Programs - 1200 - Total		1,167,661

PRESCHOOL

10.1211.112.0.0.00	SALARIES-TEACHERS	64,702
10.1211.220.0.0.00	FICA CONTRIBUTION	4,950
10.1211.232.0.0.00	RETIREMENT-TEACHER	12,442
FUNC: SPED - Preschool - 1211 - Total		82,093

SUMMER SCHOOL

10.1220.112.0.0.00	SALARIES-TEACHERS	15,000
10.1220.114.0.0.00	SALARIES-PARAPROFESSIONALS	12,000
10.1220.220.0.0.00	FICA CONTRIBUTION	2,066
10.1220.231.0.0.00	RETIREMENT-EMPLOYEE	1,530
10.1220.232.0.0.00	RETIREMENT-TEACHER	2,885
10.1220.323.0.0.00	PROF SVCS FOR PUPILS	12,000
FUNC: SPED - Summer School -1220 - Total		45,480

TOTAL SPECIAL PROGRAMS 1200-1299 *(Add Grants below)	1,295,234
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ATHLETICS

10.1420.330.0.0.00	OTHER PROF SVCS	4,200
FUNC: Athletics - 1420 - Total		4,200

TOTAL OTHER PROGRAMS 1400-1499	4,200
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SOCIAL WORK SERVICES

10.2113.330.0.0.00	OTHER PROF SVCS	18,506
FUNC: SW Services - 2113 Total		18,506

GUIDANCE SERVICES

10.2120.112.0.0.00	SALARIES-TEACHERS	71,866
10.2120.220.0.0.00	FICA CONTRIBUTION	5,498
10.2120.232.0.0.00	RETIREMENT-TEACHER	13,820
10.2120.610.0.0.00	SUPPLIES	275
10.2120.640.0.0.00	BOOKS & PERIODICALS	275
FUNC: Guidance - 2120 Total		91,734

NURSING SERVICES

10.2134.112.0.0.00	SALARIES-NURSE	64,702
10.2134.220.0.0.00	FICA CONTRIBUTION	4,950
10.2134.232.0.0.00	RETIREMENT-TEACHER	12,442
10.2134.610.0.0.00	SUPPLIES	900
FUNC: Nursing Svcs - 2134 - Total		82,993

PSYCHOLOGICAL SERVICES

10.2140.323.0.0.00	PROF SVCS FOR PUPILS	40,000
10.2140.610.0.0.00	SUPPLIES	500
10.2140.810.0.0.00	DUES AND FEES	490
FUNC: Psychological Svcs - 2140 - Total		40,990

BEHAVIOR & AUTISM SERVICES

10.2149.323.0.0.00	PROF SVCS FOR PUPILS	205,000
10.2149.330.0.0.00	OTHER PROF SVCS	22,048
10.2149.811.0.0.00	SOFTWARE LICENSING FEE	155
FUNC: Behavior & Autism Svcs - 2149 - Total		227,202

SPEECH SERVICES

10.2152.115.0.0.00	SALARIES-SUPPORT	83,063
10.2152.220.0.0.00	FICA CONTRIBUTION	6,354
10.2152.231.0.0.00	RETIREMENT-EMPLOYEE	15,973
10.2152.323.0.0.00	PROF SVCS FOR PUPILS	1,500
10.2152.430.0.0.00	REPAIRS & MAINT	600
10.2152.610.0.0.00	SUPPLIES	1,200
10.2152.640.0.0.00	BOOKS & PERIODICALS	300
10.2152.643.0.0.00	INFO ACCESS FEES	6,400
FUNC: Speech Svcs - 2152 - Total		115,390

PHYSICAL THERAPY SERVICES

10.2162.323.0.0.00	PROF SVCS FOR PUPILS	55,000
FUNC: Physical Therapy Svcs - 2162 - Total		55,000

OCCUPATIONAL THERAPY

10.2163.323.0.0.00	PROF SVCS FOR PUPILS	106,800
10.2163.610.0.0.00	SUPPLIES	1,300
FUNC: Occupational Therapy - 2163 - Total		108,100

ENGLISH SECOND LANGUAGE

10.2192.323.0.0.00	PROF SVCS FOR PUPILS	5,000
FUNC: ESOL - 2192 - Total		5,000

VISION SERVICES

10.2193.330.0.0.00	OTHER PROF SERVICES	7,500
FUNC: Vision Svcs - 2193 - Total		7,500

TOTAL STUDENT SUPPORT SERVICES 2000-2199	752,415
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PROFESIONAL DEVELOPMENT

10.2213.320.0.0.00	PROFESSIONAL DEVELOP	25,000
FUNC: Instructional Staff Training -2213 - Total		25,000

MEDIA SERVICES

10.2222.610.0.0.00	SUPPLIES	500
10.2222.640.0.0.00	BOOKS AND INFO	3,500
10.2222.643.0.0.00	INFO ACCESS FEES	900
FUNC: School Media Center - 2222 - Total		4,900

AUDIO-VISUAL SVCS

10.2223.610.0.0.00	SUPPLIES	300
10.2223.731.0.0.00	NEW EQUIPMENT	500
FUNC: Audio-Visual Svcs - 2223 - Total		800

INFORMATION TECHNOLOGY

10.2225.111.0.0.00	SALARIES	2,000
10.2225.220.0.0.00	FICA CONTRIBUTION	153
10.2225.232.0.0.00	RETIREMENT-TEACHER	385
10.2225.330.0.0.00	OTHER PROF SERVICES	25,000
10.2225.430.0.0.00	REPAIRS & MAINTENANCE	1,500
10.2225.610.0.0.00	SUPPLIES	1,200
10.2225.810.0.0.00	DUES & FEES	5,024
10.2225.811.0.0.00	SOFTWARE LICENSING FE	31,278
FUNC: Computer Assisted - 2225 - Total		66,540

TOTAL INSTRUCTIONAL STAFF SERVICES 97,240

SCHOOL BOARD/LEGAL

10.2310.320.0.0.00	PROF DEV	350
10.2310.580.0.0.00	TRAVEL	200
10.2311.534.0.0.00	POSTAGE	250
10.2311.540.0.0.00	ADVERTISING	1,000
10.2311.550.0.0.00	PRINTING & BINDING	300
10.2311.610.0.0.00	DUES & FEES	150
10.2312.111.0.0.00	SALARIES - ADMINISTRATION	2,350
10.2312.220.0.0.00	FICA CONTRIBUTION	180
10.2314.220.0.0.00	ELECTION -PRINTING & BINDING	250
10.2314.330.0.0.00	OTHER PROF SVCS	250
10.2318.330.0.0.00	LEGAL SERVICES	10,000
FUNC: Board Services - 2300 - Total		15,280

TOTAL OTHER SCHOOL BOARD 15,280

SAU SERVICES

10.2320.310.0.0.00	MANAGEMENT CONSULTING	210,000
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TOTAL SAU MANAGEMENT SERVICES 2320(310) 210,000

10.2320.111.0.0.00	SALARIES-ADMINISTRATION	15,914
10.2320.220.0.0.00	FICA CONTRIBUTION	1,217
10.2320.231.0.0.00	RETIREMENT-EMPLOYEE	3,060
10.2320.531.0.0.00	TELEPHONE	2,875
10.2320.580.0.0.00	TRAVEL	200
10.2320.610.0.0.00	SUPPLIES	500
10.2320.731.0.0.00	EQUIPMENT	3,500
10.2320.810.0.0.00	DUES & FEES	1,500
FUNC: Executive Admin/SAU -2320 - Total		28,766

TOTAL ALL OTHER ADMINISTRATION 28,766

OFFICE OF THE PRINCIPAL

10.2410.111.0.0.00	SALARIES-ADMINISTRATION	115,000
10.2410.115.0.0.00	SALARIES-SUPPORT	36,642
10.2410.220.0.0.00	FICA CONTRIBUTION	11,601
10.2410.231.0.0.00	RETIREMENT-EMPLOYEE	26,786
10.2410.610.0.0.00	SUPPLIES	1,400
10.2410.630.0.0.00	FOOD	600
10.2410.810.0.0.00	DUES & FEES	1,800
FUNC: Office of the Principal - 2410 - Total		193,829

TOTAL SCHOOL ADMINISTRATION SERVICE 2400-2499 193,829

BUSINESS OFFICE

10.2500.115.0.0.00	SALARIES-SUPPORT	74,500
10.2500.220.0.0.00	FICA CONTRIBUTION	5,699
10.2500.231.0.0.00	RETIREMENT-EMPLOYEE	9,499
FUNC: Business Office - 2500 - Total		89,698

TOTAL BUSINESS 2500-2599 89,698

FACILITIES -

10.2600.320.0.0.00	PROFESSIONAL DEVELOP	250
10.2600.531.0.0.00	TELEPHONE	960
10.2620.430.0.0.00	REPAIRS & MAINTENANCE	1,500
10.2600.220.0.0.00	FICA CONTRIBUTION	7,156
10.2620.610.0.0.00	SUPPLIES	8,000
10.2600.231.0.0.00	RETIREMENT-EMPLOYEE	11,926
10.2620.520.0.0.00	PROPERTY INSURANCE & L	20,000
10.2600.117.0.0.00	SALARIES-CUSTODIAL/FA	93,537
FUNC: Operation & Maintenance - 2600 - Total		143,328

TOTAL PLANT OPERATIONS AND MAINTENANCE 2600-2699 143,328

TRANSPORTATION SERVICES

10.2721.519.0.0.00	STUDENT TRANSPORTATI	234,620
10.2721.626.0.0.00	FUEL (BUS/LUNCH VAN)	36,500
10.2722.519.0.0.00	SPED TRANSPORTATION	67,894
10.2725.519.0.0.00	FIELD TRIP TRANS	6,900
FUNC: Transportation - 2700 - Total		345,914

TOTAL STUDENT TRANSPORTATION 2700-2799 345,914

OTHER SUPPORT SERVICES

10.2900.260.0.0.00	WORKERS' COMPENSATION	9,720
FUNC: Support Services - Other - 2900 - Total		9,720

TOTAL SUPPORT SERVICE, CENTRAL AND OTHER 9,720

DEBT SERVICES

10.5110.910.0.0.00	DEBT SERVICE-PRINCIPAL	10,220
10.5120.830.0.0.00	DEBT SERVICE-INTEREST	13
FUNC: Debt Services- 5100 - Total		10,233

TOTAL OTHER OUTLAYS		10,233
FUND TRANSFERS		
10.5221.930.0.0.00	FUND TRANSFERS	25,000
FUNC: Transfers to Food Svcs Fund - 5221		25,000
TOTAL FUND TRANSFERS 5220-5221		25,000
TOTAL GENERAL FUND EXPENDITURES		6,475,974
FOOD SERVICE (3100)		67,000
FEDERAL GRANTS (1200)		53,000
TOTAL PROPOSED BUDGET		6,595,974