

KECSAC FUNDING MATRIX

| MUNIS OBJECT CODE | Allowable Expenditures | KECSAC |
|-----------------------------------|---|----------------|
| | MUNIS PROGRAM CODE | |
| SALARIES - SCHOOL EMPLOYEE | | |
| 0110 | Certified Services - (Contract) | Y |
| 0111 | Extended Days - (Contract) | Y |
| 0112 | Extra Duty - (Contract) | Y |
| 0113 | Other Certified - (Not part of Contract) | Y |
| 0114 | National Teacher Certification | Y |
| 0015 | Certified Undertermined Pay *s/b | Y |
| 0120 | Certified Substitute | Y |
| 0130 | Classified Salaries | See -0140-0170 |
| 0131 | Other Classified Pay | Y |
| 0132 | Classified Salaries Extra Pay | Y |
| 0140 | Overtime | Y |
| 0150 | Classified Substitute | Y |
| 0160 | Licensed | N |
| 0170 | Paraprofessional | Y |
| EMPLOYEE BENEFIT | | |
| 0210 | Group Insurance | N |
| 0211 | Life Insurance | Y |
| 0212 | Health Insurance | Y |
| 0213 | Liability Insurance | Y |
| 0214 | Dental Insurance | Y |
| 0215 | Long Term Disability | Y |
| 0219 | Other Group Insurance | N |
| 0221 | Employer FICA Contribution | Y |
| 0222 | Employer Medicare Contribution | Y |
| 0231 | Ky. Teacher Retirement Systems (KTRS) | Y |
| 0232 | County Employee Retirement System (CERS) | Y |
| 0233 | Other Employer Retirement | N |
| 0240 | Tuition Reimbursement | N |
| 0250 | Unemployment Insurance | N |
| 0251 | State Unemployment Insurance | See Code 0253 |
| 0253 | KSBA Unemployment Insurance | Y |
| 0260 | Workmen's Compensation Insurance | Y |
| 0270 | Other Health Benefits/COBRA | Y |
| 0291 | Sick Leave Payments | Y |
| 0293 | Meal Reimbursements Taxable Portion | N |
| 0294 | Federally Funded Health Care Benefits | N |
| 0295 | Federally Funded Life Insurance Beenfits | N |
| 0296 | Federally Funded State Administration Fee | B |
| 0298 | Other Employee Paid Benefits | Y |
| 0299 | Other Employee Benefits | N |
| 0319 | Other Administrative Services | N |
| 0321 | Workshop Consultant | Y |

| MUNIS OBJECT CODE | Allowable Expenditures | KECSAC |
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| MUNIS PROGRAM CODE | | |
| 0322 | Educational Consultant | Y |
| 033x | Professional Training & Development Services | N |
| 0335 | Professional Consultant | N |
| 0338 | Registration Fees | Y |
| 0339 | Other Professional Services: | N |
| | Other Professional Services (not classified above) | |
| 0341 | Drug Testing | N |
| 0342 | Auditing Services | N |
| 0343 | Legal Services | N |
| 0344 | Financial Services | N |
| 0345 | Medical Services | N |
| 0346 | Architectual and Engineering Services | N |
| 0347 | Security Services | Y |
| 0349 | Other Professional Services | N |
| 0351 | Data Processing and Coding Services | N |
| 0352 | Other Technical Services | N |

PURCHASED PROPERTY SERVICES

| | | |
|------|--|----------|
| 0411 | Water/Sewage | N |
| 0419 | Other Utilities | N |
| 0421 | Sanitation Service | N |
| 0422 | Snow Removal | N |
| 0423 | Contracted Custodial Services | N |
| 0424 | Contracted Grounds Services | N |
| 0426 | Laundry/Dry Cleaning Services | N |
| 0429 | Other Cleaning | N |
| 0431 | Non-Technology Related Repairs and Maintenance | N |
| 0432 | Technology Related Repairs and Maintenance | N |
| 0433 | Equipment/Machinery/Furniture Repairs and Maintenance | N |
| 0434 | Building Repairs and Maintenance | N |
| 0435 | Vehicle Repairs and Maintenance | N |
| 0439 | Other Repairs and Maintenance | N |
| 0441 | Land or Building Rental | N |
| 0442 | Equipment & Vehicle Rental | N |
| 0443 | Rentals of Computers and Related Equipment | Y |
| 0444 | Copier Rental | Y |
| 0449 | Other Rental | N |
| 0450 | Construction Services | N |
| 0490 | Other Purchased Property Services | N |

OTHER PURCHASED SERVICES

| | | |
|------|---|----------|
| 0511 | Transportation - Purchased from another KY school district | Y |
| 0513 | Bus token – Public Conveyance | Y |

| MUNIS OBJECT CODE | Allowable Expenditures | KECSAC |
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| | MUNIS PROGRAM CODE | |
| 0514 | Contracted Bus Services | Y |
| 0515 | Contracted Bus Maintenance Services | N |
| 0519 | Student Transportation Purchased other | N |
| 0521 | Pupil Transportation Insurance | N |
| 0522 | Property Insurance | N |
| 0523 | Fidelity Insurance | N |
| 0524 | Fleet Insurance | N |
| 0525 | General Liability Insurance | N |
| 0526 | Legal Liability Insurance | N |
| 0527 | Student Liability Insurance | N |
| 0529 | Other Insurance | N |
| 0531 | Postage | Y |
| 0532 | Telephone | Y |
| 0533 | On-line Network | Y |
| 0539 | Other Communications | N |
| 0541 | Radio and Television Advertising | N |
| 0542 | Newspaper Advertising | N |
| 0549 | Other Advertising | N |
| 0552 | Posters | Y |
| 0553 | Publications | Y |
| 0559 | Other Printing | N |
| 0561 | Tuition: To Kentucky LEA | N |
| 0562 | Tuition: To Out-of-State LEA | N |
| 0563 | Tuition: To Private School | N |
| 0564 | Tuition: To Kentucky Intermediate Agency | N |
| 0565 | Tuition: To Other Intermediate Agency | N |
| 0569 | Tuition: Other | N |
| 0570 | Food Service Management | N |
| 0580 | Travel | Y |
| 0581 | Travel – In-District | Y |
| 0582 | Travel – Out-of-District | Y |
| 0583 | Travel - Hauling of Commodities | N |
| 0584 | Travel – Out-of-State | Y |
| 0589 | Travel – Other | Y |
| 0591 | Services Purchased from another district or Educational Agency within the state | N |
| 0592 | Services Purchased from another district or Educational Agency within the state | N |

Supplies and Materials

| | | |
|------|---|---|
| 0610 | General Supplies | Y |
| 0616 | Food Non Instructional Non Food Service | Y |
| 0617 | Food Instructional Non Food Service | Y |
| 0621 | Natural Gas | N |
| 0622 | Electricity | N |
| 0623 | Bottled Gas | N |
| 0624 | Fuel Oil | N |

| MUNIS OBJECT CODE | Allowable Expenditures | KECSAC |
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| | MUNIS PROGRAM CODE | |
| 0625 | Coal | N |
| 0626 | Gasoline - Data required for Federal reporting | N |
| 0627 | Diesel Fuel - Data required for Federal | N |
| 0629 | Alternative Fuels | N |
| 0630 | Food | Y |
| 0631 | Catering | N |
| 0635 | Milk | N |
| 0636 | In-Service | N |
| 0637 | Vending (Food Service) | N |
| 0641 | Library Books | Y |
| 0642 | Periodicals and Newspapers | Y |
| 0643 | Supplemental Books, Study Guides & | Y |
| 0644 | Textbooks & other Instructional Materials Data required for State reporting | Y |
| 0645 | Audiovisual Materials | Y |
| 0646 | Tests - Data required for State reporting | Y |
| 0647 | Reference Materials | Y |
| 0649 | Binding and Repairs | Y |
| 0650 | Supplies - Technology related | Y |
| 0661 | Lubricants | N |
| 0662 | Tires & Tubes | N |
| 0663 | Repair Parts | N |
| 0669 | Other Transportation Maintenance & Repairs | N |
| 0671 | Merchandise for Resale | Y |
| 0672 | Personal Services | N |
| 0673 | Fees & Registration | Y |
| 0674 | Awards | Y |
| 0675 | Organization Supplies | Y |
| 0676 | Scholarships | Y |
| 0679 | Other Student Activities | Y |
| 0680 | Welfare Spending (food, utilities, clothing) | N |
| 0692 | Health Supplies | Y |
| 0693 | Flooring Supplies | Y |
| 0694 | Equipment Supplies | Y |
| 0695 | Furniture and Fixtures Supplies | Y |
| 0697 | Other Supplies and Materials | Y |
| 0698 | Lawn and Landscaping Supplies | Y |
| 0710 | Land and Improvements | N |
| 0720 | Buildings | N |
| 0731 | Machinery | N |
| 0732 | Vehicles | N |
| 0733 | Furniture and Fixtures | N |
| 0734 | Technology related hardware | Y |
| 0735 | Supplies - Technology related | Y |
| 0738 | Instructional Equipment | Y |
| 0739 | Other Equipment | N |

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| | MUNIS PROGRAM CODE | |

Miscellaneous

| | | |
|------|------------------------------------|---|
| 0810 | Dues and Fees | Yes, when directly related to the implementation of the services for state agency children. |
| 0838 | KISTA Principal | N |
| 0839 | KISTA Interest | N |
| 0891 | Diplomas & Graduation Expenditures | Y |
| 0892 | Parent Involvement Meetings | Y |
| 0893 | Uniforms | N |
| 0894 | Instructional Field Trips | Y |
| 0895 | Other Student Travel | Y |
| 0896 | Student Wages | Y |
| 0898 | Field Trips - Non Instructional | Y |
| 0899 | Other Miscellaneous Expenditures | N |

Other Uses of Funds

| | | |
|------|---------------------|---|
| 0910 | Fund Transfers: out | N |
| 0913 | Indirect Cost | N |

***If a object code is not listed then permission must be requested to the KECSAC Office for approval.**