

## **CHAPTER 6 – General Fund Expenditure Accounts**

<b>Table of Contents</b>	<b>Page</b>
<b>INTRODUCTION .....</b>	<b>1</b>
<b>General Fund Account Structure.....</b>	<b>1</b>
Fund and Sub-Fund.....	2
Program and Revenue Codes .....	2
Activity Codes .....	2
Object Codes and NCES Object Codes .....	3
Location Codes.....	3
<b>PROGRAM-REVENUE DESCRIPTIONS.....</b>	<b>5</b>
<b>GENERAL FUND EXPENDITURES.....</b>	<b>12</b>
<b>Program Codes.....</b>	<b>12</b>
00 Regular Instruction .....	12
10 Federal Special Purpose Funding .....	12
20 Special Education Instruction.....	12
30 Vocational Education Instruction .....	12
40 Skill Center Instruction .....	13
50–60 Compensatory Education Instruction .....	13
70 Other Instructional Programs .....	13
80 Community Services.....	13
90 Support Services.....	14
<b>PROGRAM EXPENDITURE CODES .....</b>	<b>14</b>
<b>00 Regular Instruction .....</b>	<b>14</b>
01 Basic Education .....	14
02 Basic Education—Alternative Learning Experience.....	14
03 Basic Education—Dropout Reengagement.....	15
<b>10 Federal Special Purpose Funding .....</b>	<b>15</b>
11 Special Purpose—GEER.....	15
12 Special Purpose—ESSER II .....	15
13 Special Purpose—ESSER III .....	16
14 Special Purpose—ESSER III—Supplemental—Learning Loss .....	16
18 Special Purpose—Reserve G .....	16
19 Special Purpose—Reserve H .....	16
<b>20 Special Education Instruction .....</b>	<b>17</b>

21 Special Education—Supplemental—State .....	18
22 Special Education—Infants and Toddlers—State .....	18
23 Special Education—ARP—IDEA—Federal .....	18
24 Special Education—Supplemental—Federal .....	18
25 Special Education—Infants and Toddlers—Federal .....	19
26 Special Education—Institutions—State .....	19
29 Special Education—Other—Federal .....	19
<b>30 Vocational Education Instruction .....</b>	<b>19</b>
31 Vocational—Basic—State .....	19
34 Middle School Career and Technical Education—State .....	19
38 Vocational—Federal .....	20
39 Vocational—Other Categorical .....	20
<b>40 Skill Center Instruction .....</b>	<b>20</b>
45 Skill Center—Basic—State .....	20
46 Skill Center—Federal .....	20
47 Skill Center—Facility Upgrades .....	21
<b>50–60 Compensatory Education Instruction .....</b>	<b>21</b>
51 ESEA Disadvantaged—Federal .....	21
52 Other Title Grants Under ESEA—Federal .....	22
53 ESEA Migrant—Federal .....	22
54 Reading First—Federal .....	22
55 Learning Assistance Program—State .....	23
56 State Institutions, Centers, and Homes—Delinquent .....	23
57 State Institutions—Neglected and Delinquent—Federal .....	23
58 Special and Pilot Programs—State .....	24
59 Institutions—Juveniles in Adult Jails .....	24
61 Head Start—Federal .....	24
62 Math and Science—Professional Development—Federal .....	24
64 Limited English Proficiency—Federal .....	24
65 Transitional Bilingual—State .....	25
67 Indian Education—Federal—JOM .....	25
68 Indian Education—Federal—ED .....	25
69 Compensatory—Other .....	25
<b>70 Other Instructional Programs .....</b>	<b>26</b>
71 Traffic Safety .....	26
73 Summer School .....	26
74 Highly Capable .....	26
76 Targeted Assistance—Federal .....	26

78 Youth Training Programs—Federal .....	27
79 Instructional Programs—Other .....	27
<b>80 Community Services .....</b>	<b>27</b>
81 Public Radio and Television.....	27
86 Community Schools .....	28
88 Child Care.....	28
89 Other Community Services .....	29
<b>90 Support Services.....</b>	<b>29</b>
97 Districtwide Support .....	29
98 School Food Services.....	29
99 Pupil Transportation.....	30
<b>ACTIVITY EXPENDITURE CODES .....</b>	<b>31</b>
<b>Activity Codes .....</b>	<b>31</b>
10 Administration.....	31
20 Instruction.....	31
30 Instructional Support.....	31
40 School Food Services.....	31
50 Pupil Transportation.....	32
60 Maintenance and Operation.....	32
70 Other Services .....	32
80 Debt Service .....	32
90 Public Activities .....	32
<b>10 Administration.....</b>	<b>33</b>
11 Board of Directors.....	33
12 Superintendent's Office .....	33
13 Business Office .....	33
14 Human Resources .....	33
15 Public Relations.....	34
<b>20 Instruction.....</b>	<b>34</b>
21 Supervision .....	34
22 Learning Resources .....	34
23 Principal's Office .....	35
24 Guidance and Counseling .....	36
25 Pupil Management and Safety .....	36
26 Health and Related Services.....	36
27 Teaching .....	37
28 Extracurricular .....	37

29 Payments to School Districts .....	38
<b>30 Instructional Support.....</b>	<b>38</b>
31 Instructional Professional Development.....	38
32 Instructional Technology.....	38
33 Curriculum .....	39
34 Professional Learning—State.....	40
<b>40 School Food Services .....</b>	<b>41</b>
41 Supervision .....	41
42 Food .....	41
44 Operations.....	41
49 Transfers .....	42
<b>50 Pupil Transportation.....</b>	<b>42</b>
51 Supervision .....	42
52 Operations.....	42
53 Maintenance .....	43
56 Insurance .....	43
58 Remote Learning Operations.....	43
59 Transfers .....	44
<b>60 Maintenance and Operation .....</b>	<b>44</b>
61 Supervision .....	45
62 Grounds Maintenance .....	45
63 Operation of Buildings .....	45
64 Maintenance .....	45
65 Utilities .....	46
67 Building and Property Security.....	46
68 Insurance .....	47
<b>70 Other Services.....</b>	<b>47</b>
72 Information Systems .....	47
73 Printing.....	47
74 Warehousing and Distribution .....	48
75 Motor Pool.....	48
<b>80 Debt Service .....</b>	<b>49</b>
83 Interest .....	49
84 Principal .....	49
85 Debt-Related Expenditures.....	49
<b>90 Public Activities .....</b>	<b>49</b>
91 Public Activities .....	49

<b>OBJECT OF EXPENDITURE CODES.....</b>	<b>50</b>
<b>NCES OBJECT CODES.....</b>	<b>51</b>
<b>Object of Expenditure Code Description .....</b>	<b>52</b>
<b>Object 0000 Debit Transfer .....</b>	<b>52</b>
<b>Object 1000 Credit Transfer .....</b>	<b>52</b>
<b>Object 2XXX Salaries—Certificated Employees.....</b>	<b>52</b>
NCES Object Code Customization .....	52
2110 – Salaries of Regular Certificated Employees.....	53
2120 Salaries of Temporary Certificated Employees and Substitutes.....	54
2130 Salaries for Time Outside the Contracted Teaching Day not Paid by Contract..	54
2140 Salaries for Sabbatical Leave—Certificated.....	54
2150 Supplemental Contracts—Certificated .....	54
2160 Other Salaries—Certificated .....	55
2170 Other Salaries—NBCT .....	55
<b>Object 3XXX Salaries—Classified Employees .....</b>	<b>55</b>
NCES Object Code Customization .....	55
3110 Salaries of Regular Classified Employees.....	56
3120 Salaries of Temporary Classified Employees and Substitutes.....	56
3130 Salaries for Time Outside the Work Day and Overtime Pay .....	57
3140 Salaries for Sabbatical Leave—Classified .....	57
3150 Supplemental Contracts—Classified .....	57
3160 Other Salaries—Classified .....	57
<b>Object 4XXX Employee Benefits and Payroll Taxes.....</b>	<b>58</b>
4212 Group Insurance—Certificated Staff.....	59
4213 Group Insurance—Classified Staff.....	59
4222 Federally Mandated Insurance—Certificated Staff.....	59
4223 Federally Mandated Insurance—Classified Staff.....	59
4232 Retirement Contributions—Certificated Staff .....	59
4233 Retirement Contributions—Classified Staff .....	59
4242 On-Behalf Payments—Certificated Staff.....	59
4243 On-Behalf Payments—Classified Staff .....	59
4252 Tuition Reimbursement—Certificated Staff .....	60
4253 Tuition Reimbursement—Classified Staff .....	60
4262 Unemployment Compensation—Certificated Staff .....	60
4263 Unemployment Compensation—Classified Staff.....	60
4272 Workers’ Compensation—Certificated Staff.....	60
4273 Workers’ Compensation—Classified Staff .....	60

4282 Health Benefits—Certificated Staff .....	60
4283 Health Benefits—Classified Staff.....	60
4292 Other Employee Benefits—Certificated Staff .....	60
4293 Other Employee Benefits—Classified Staff .....	60
<b>Object 5XXX Supplies, Instructional Resources, and Non-capitalized Items .....</b>	<b>61</b>
NCES Object Code Customization .....	61
5610 General Supplies: Instructional and Non-instructional Resources .....	62
5626 Motor Vehicle Fuels.....	62
5630 Food.....	62
5640 Books and Periodicals.....	63
5650 Supplies—Technology Related .....	63
<b>Object 6XXX (Not Used) .....</b>	<b>63</b>
<b>Object 7XXX Purchased Services.....</b>	<b>63</b>
NCES Object Code Customization .....	64
<b>73XX Purchased Services—Professional and Technical .....</b>	<b>66</b>
7310 Office and Administrative Services .....	66
7311 Election Fees .....	66
7320 Professional Educational Services .....	66
7321 Contracted Teachers .....	67
7322 Contracted Educational Staff Associates .....	67
7330 Employee Training and Development Services .....	67
7340 Other Professional Services .....	67
7341 Legal Services for District Support.....	68
7342 Audit Services .....	68
7343 Other Legal Services.....	68
7350 Technical Services .....	68
7351 Data Processing and Coding Services .....	68
7352 Other Technical Services.....	68
<b>74XX Purchased Services—Property .....</b>	<b>68</b>
7410 Utility Services .....	69
7420 Cleaning Services.....	69
743X Repairs and Maintenance Services .....	69
7431 Non-Technology-Related Repairs and Maintenance.....	69
7432 Technology Related Repairs and Maintenance .....	69
744X Rentals.....	69
7441 Rentals of Land and Buildings .....	70
7442 Rentals of Equipment and Vehicles .....	70
7443 Rentals of Computers and Related Equipment .....	70

7450 Contractor Services.....	70
7490 Other Purchased Property Services .....	70
<b>75XX Other Purchased Services .....</b>	<b>70</b>
751X Purchased Services—Student Transportation Services .....	71
7511 Student Transportation Purchased From Another School District or ESD .....	71
7512 Student Transportation Purchased From an LEA or SEA Out-of-State.....	71
7519 Student Transportation Services Purchased From Another Source.....	71
7520 Insurance Premiums.....	71
7530 Communications.....	71
7540 Advertising.....	72
7550 Printing and Binding .....	72
756X Tuition .....	72
7565 Tuition Paid to Postsecondary Schools.....	72
7569 Tuition—Other .....	73
7570 Food Service Management.....	73
7580 Registration and Entrance Fees.....	73
759X Interagency Purchased Services .....	73
7591 Services Purchased From Another School District or ESD.....	73
7592 Services Purchased From Another LEA or SEA Out-of-State.....	74
762X Energy .....	74
7621 Natural Gas.....	74
7622 Electricity .....	74
7623 Bottled Gas .....	74
7624 Oil.....	74
7625 Coal .....	74
7629 Other Energy.....	74
<b>78XX Debt Service and Fees .....</b>	<b>75</b>
7810 Dues and Fees .....	75
7820 Settlements and Judgements Against the School District .....	75
783X Debt-Related Expenditures and Expenses .....	75
7831 Redemption of Principal .....	75
7832 Interest on Long-Term Debt .....	75
7833 Bond Issuances and Other Debt-Related Costs.....	76
7835 Interest on Short-Term Debt.....	76
<b>79XX Other Items.....</b>	<b>76</b>
7950 Special Items.....	76
7960 Extraordinary Items.....	76
<b>Object 8XXX Travel.....</b>	<b>77</b>

NCES Object Code Customization .....	77
8580 Travel, Meals, and Lodging.....	77
<b>Object 9XXX Capital Outlay.....</b>	<b>78</b>
<b>97XX Property.....</b>	<b>79</b>
9710 Land and Improvements.....	79
9720 Buildings .....	80
<b>973X Equipment.....</b>	<b>80</b>
9731 Machinery .....	80
9732 Vehicles .....	81
9733 Furniture and Fixtures.....	81
9734 Technology-Related Hardware.....	81
9735 Technology Software .....	81
9739 Other Equipment.....	81
<b>99XX Other Items.....</b>	<b>81</b>
9950 Special Items .....	81
9960 Extraordinary Items.....	82
<b>TRANSFER OBJECTS OF EXPENDITURE.....</b>	<b>82</b>
<b>Credit Transfer Limitations.....</b>	<b>83</b>
School Food Services Series—41 through 44 .....	83
Pupil Transportation Series—51 through 56.....	83
Activity 64 Maintenance .....	84
Activity 72 Information Systems .....	84
Activity 73 Printing.....	84
Activity 74 Warehousing and Distribution .....	84
Activity 75 Motor Pool.....	84
<b>Debit and Credit Transfer Illustrations.....</b>	<b>85</b>



## **INTRODUCTION**

This chapter illustrates the subsidiary expenditure account structure and contains the listing of expenditure accounts for the school district's General Fund. Because expenditure account structures and account numbers are not uniform for all funds, this chapter is dedicated to the General Fund.

The user can find expenditure information on other funds by referring to other chapters dedicated to that purpose. Information about the Capital Projects Fund and the Transportation Vehicle Fund Accounting is found in Chapter 10; Debt Service Fund Accounting is Chapter 11; The Associated Student Body (ASB) Fund is Chapter 12; and Fiduciary Activity is Chapter 13.

In each fund, subsidiary expenditure accounts are summarized in General Ledger Account 530 Expenditures and controlled by establishing estimates in Account 900 Appropriations for Expenditures.

Each district shall maintain general ledger accounts that show the amount appropriated and the amount expended. The purpose of this requirement is to guard against the creation of liabilities in excess of the appropriations approved by the board of directors. General ledger accounts are also provided for the purpose of creating a formal accounting record of encumbrances. At the end of the year, outstanding encumbrances are closed to Account 820 Committed to Encumbrances. At the start of the next fiscal year, encumbrances should be reestablished, if still valid (GASB Cod. Sec. 1700.128). See Chapter 7 General Journal Entries for recording illustrations and the Administrative, Budgeting and Financial Reporting (ABFR) Handbook for the note disclosures required.

### **General Fund Account Structure**

The account structure for general fund expenditures is summarized in the following table format: Fund – Sub-Fund – Program – Activity – Object/NCES Object – Location:

The General Fund Account Structure for Revenues and Expenditures						
Fund / Sub-Fund	GL Code	Program	Revenue	Activity	Object/ NCES	Location
1 / 1	530	2		2	1 / 3	4
1 / 1	960	2	2			

***Fund and Sub-Fund***

For reporting purposes to OSPI, the Fund segment is a single integer. Beginning in fiscal year 2018–19, a local revenue sub-fund of its general fund is established to account for the financial operations of a school district that are paid from local revenues per RCW 28A.320.330. The Sub-Fund element was added to the account code structure and is also a single integer.

Beginning in fiscal year 2019–20 the Fund and Sub-Fund segment will be combined for F-196 reporting purposes and the two-digit segment will be reported to OSPI.

The sub-fund represents a sub-set of the General Fund and is only applicable to revenues 960 and 965 and expenditures 530, 535, and 536. There is only one General Fund Balance Sheet; but the sub-fund concept will be segregated on the Statement of Revenues, Expenditures, and Changes in Fund Balance in a subsidiary financial statement to report the Sub-Fund Activities to OSPI. The sub-fund concept is described in the Introduction section at the beginning of the Accounting Manual.

***Program and Revenue Codes***

The program codes classify revenues and expenditures into the plan of activities and procedures designed to accomplish a predetermined set of objectives. Eight broad areas are identified in this chapter that are intended to capture similar instructional services delivered to public schools: Regular Instruction; Special Education; Vocational Education; Skill Centers; Compensatory Education; Other Instructional Programs; Community Services; and Support Services. Specific programs are described later in this chapter.

Revenue codes are explained in Chapter 5: The first two digits of a revenue code reflects the source of the funds; the program code is represented in the last two digits of the revenue codes. The table below is a cross-reference for program codes to revenues.

***Activity Codes***

The activity describes the function for which a service or material object is acquired. The activities of a school district are classified into nine broad areas: Administration; Instruction; Instructional Support; School Food Services; Pupil Transportation; Maintenance and Operation; Other Services; Debt Service; and Public Activities. Activities are described later in this chapter.

### ***Object Codes and NCES Object Codes***

Object codes are used to describe the service or commodity obtained as the result of a specific expenditure. Beginning in fiscal year 2019–20, school districts will report expenditures using a four-digit Object Code to OSPI.

Object of expenditures are classified by the first integer into nine broad areas used in school district accounting:

- (0) Debit Transfer
- (1) Credit Transfer
- (2) Salaries—Certificated Employees
- (3) Salaries—Classified Employees
- (4) Employee Benefits and Payroll Taxes
- (5) Supplies, Instructional Resources, and Non-capitalized Items
- (7) Purchased Services
- (8) Travel
- (9) Capital Outlay

The object code is further classified by a specific three-digit code. These three-digit codes are modelled after National Center for Education Statistics (NCES) object codes to provide detailed expenditure information necessary for federal reporting and comparability across districts. The four-digit object codes are described later in this chapter.

### ***Location Codes***

Location codes permit expenditures to be segregated to educational sites. Beginning in fiscal year 2019–20, school districts will report expenditure information using approved, four-digit Location Codes to OSPI on the F-196. If the school district's accounting software does not contain four-digits in its location code segment, districts must create crosswalks to upload information for F-196 reporting.

In general, the approved location codes are provided to school districts by OSPI to support the flow of education-related information back to the state. The location codes are commonly used by school districts in other fiscal reporting platforms including personnel and enrollment reporting. For the purpose of reporting expenditure information to OSPI, the approved location codes are classified into two broad categories:

- K–12 Instructional: locations that record student enrollment counts from P-223 and other Enrollment Reports.
- Non-Instructional: locations that do not record student enrollment such as district administration, maintenance facilities, and bus barns.

### Allocating Non-Instructional Costs to Instructional Locations

Under the Every Student Succeeds Act (ESSA), Section 1111 (h), the state must produce annual reports on the per-pupil expenditures of federal, state, and local funds for each school district and for each school in the state. The reporting requirements prescribe that district-level, non-instructional location costs be allocated to the school level to provide uniformed results.

Non-Instructional cost allocation should begin at the school district level. At year end, school districts should evaluate specific non-instructional expenditures and allocate those expenditures to the applicable school locations. For example, if the district has itinerant staff expenditures in a non-instructional location, and that staff works in three of the district's eight school locations, the district should consider allocating the itinerant expenditures to only the three school locations they visit. The allocation of costs to the three school sites can be based on a methodology designed to attribute those costs to the school level in a uniformed manner such as a per-pupil served by location. If a school district identifies other program-specific expenditures in non-instructional locations, the district should assign those costs to the appropriate school locations that provide the program. For example, if the school district has CTE director expenditures in a non-instructional location, those program-related expenditures should be allocated to the appropriate school locations served by the program.

Other non-instructional expenditures, such as the superintendent's office, the business office, and human resources can be allocated to instructional locations in a uniformed methodology such as AAFTE at each school.

Non-instructional expenditures submitted on the annual F-196 will be allocated by OSPI to instructional locations using similar uniformed methodologies.

## **PROGRAM-REVENUE DESCRIPTIONS**

PROGRAM—REVENUE DESCRIPTIONS			
Program	Description	Revenues	Description
Regular Instruction			
01	Basic Education	7301	Nonhigh Participation
02	Basic Education—Alternative Learning Experience		
03	Basic Education—Dropout Reengagement		
Federal Special Purpose Funding			
11	Special Purpose—GEER	6111	CARES ACT
		6211	
		6311	
12	Special Purpose—ESSER II	6112	CRRSA ACT
		6212	
		6312	
13	Special Purpose—ESSER III	6113	ARP ACT
		6213	
		6313	
14	Special Purpose—ESSER III—Supplemental—Learning Loss	6114	ARP ACT
		6214	
		6314	
18	Special Purpose—Reserve G	6118	
		6218	
		6318	
19	Special Purpose—Reserve H	6119	
		6219	
		6319	
Special Education Instruction			
21	Special Education—Supplemental—State	3121	Basic Education Redirection
		4121	Special Education
		4321	
		7121	
		6121	
		6221	
		6321	
		8521	

<b>PROGRAM—REVENUE DESCRIPTIONS</b>			
<b>Program</b>	<b>Description</b>	<b>Revenues</b>	<b>Description</b>
22	Special Education—Infants and Toddlers—State	2122	Special Education—Infants and Toddlers
		4122	
		4322	
		6122	
		6222	
		6322	
		7122	
		8522	
23	Special Education—ARP—IDEA	6123	ARP ACT
		6223	
		6323	
24	Special Education—Supplemental—Federal	6124	Special Education—Supplemental
		6224	
		6324	
25	Special Education—Infants and Toddlers—Federal	6125	Special Education—Infants and Toddlers—Federal
		6225	
		6325	
26	Special Education—Institutions—State	4126	State Institutions—Special Education
		4326	
29	Special Education—Other—Federal	5329	Impact Aid—Special Education Funding
<b>Vocational Education Instruction</b>			
31	Vocational—Basic—State	2131	Secondary Vocational Education—Tuition and Fees
		2231	Secondary Vocational Education—Sales of Goods, Supplies, and Services
		7131	Vocational Education
34	Middle School Career and Technical Education—State		
38	Vocational—Federal	6138	Secondary Vocational Education
		6238	
		6338	
39	Vocational—Other Categorical		
<b>Skill Center Instruction</b>			
45	Skill Center—Basic—State	2145	Skill Center—Tuition and Fees
		2245	Skill Center—Sales of Goods, Supplies, and Services
		7145	Skill Center

<b>PROGRAM–REVENUE DESCRIPTIONS</b>			
<b>Program</b>	<b>Description</b>	<b>Revenues</b>	<b>Description</b>
46	Skill Center—Federal	6146	Skill Center
		6246	
		6346	
47	Skill Center—Facility Upgrades	7147	Skill Center—Facility Upgrades
<b>Compensatory Education Instruction</b>			
51	ESEA Disadvantaged—Federal	6151	Disadvantaged
		6251	
		6351	
52	Other Title Grants Under ESEA—Federal	6152	School Improvement
		6252	
		6352	
53	ESEA Migrant—Federal	6153	Migrant
		6253	
		6353	
54	Reading First—Federal	6154	Reading First
		6254	
		6354	
55	Learning Assistance Program—State	4155	Learning Assistance
56	State Institutions, Centers, and Homes—Delinquent	4156	State Institutions, Centers, and Homes—Delinquent
		4356	State Institutions—Centers and Homes
57	State Institutions—Neglected and Delinquent—Federal	6157	Institutions—Neglected and Delinquent
		6257	
		6357	
58	Special and Pilot Programs—State	4158	Special and Pilot Programs
		4358	
59	Institutions—Juveniles in Adult Jails	4159	Institutions—Juveniles in Adult Jails
61	Head Start—Federal	6161	Head Start
		6261	
		6361	
62	Math and Science—Professional Development—Federal	6162	Math and Science—Professional Development
		6262	
		6362	
64	Limited English Proficiency—Federal	6164	Limited English Proficiency
		6264	
		6364	

<b>PROGRAM-REVENUE DESCRIPTIONS</b>			
<b>Program</b>	<b>Description</b>	<b>Revenues</b>	<b>Description</b>
65	Transitional Bilingual—State	4165	Transitional Bilingual
		4365	
67	Indian Education—Federal—JOM	6167	Indian Education—JOM
		6267	
		6367	
68	Indian Education—Federal—ED	6168	Indian Education—ED
		6268	
		6368	
69	Compensatory—Other		
<b>Other Instructional Programs</b>			
71	Traffic Safety	2171	Traffic Safety—Education Fees
		4171	Traffic Safety Education—Inactive Account
73	Summer School	2173	Summer School—Tuition and Fees
74	Highly Capable	4174	Highly Capable
76	Targeted Assistance—Federal	6176	Targeted Assistance
		6276	
		6376	
78	Youth Training Programs—Federal	6178	Youth Training Programs
		6278	
		6378	
79	Instructional Programs—Other		
<b>Community Services</b>			
81	Public Radio and Television		
86	Community Schools	2186	Community School—Tuition and Fees
88	Child Care	2188	Child Care—Tuition and Fees
		4188	Child Care
		4388	
		6188	
		6288	
		6388	
		8188	



PROGRAM-REVENUE DESCRIPTIONS			
Program	Description	Revenues	Description
89	Other Community Services	2289	Other Community Services
		6189	
		6289	
		6389	
		7189	
		8189	
Support Services			
97	Districtwide Support	7197	Support Services
98	School Food Services	2298	School Food Services
		2998	
		4198	
		4398	
		6198	
		6298	
		6398	
		6998	
		7198	
		8198	
99	Pupil Transportation	4199	Transportation—Operations
		4499	Transportation—Depreciation
		4399	Transportation
		6199	
		6299	
		6399	
		7199	
		8199	
Other Revenue Accounts			
1000 Local Support Tax			
No specific Programs assigned to these revenue codes.	1100	Local Property Tax	
	1300	Sale of Tax Title Property	
	1400	Local In Lieu of Taxes	
	1500	Timber Excise Tax	
	1600	County-Administered Forests	
	1900	Other Local Taxes	

<b>PROGRAM-REVENUE DESCRIPTIONS</b>			
<b>Program</b>	<b>Description</b>	<b>Revenues</b>	<b>Description</b>
<b>2000 Local Support Non-tax</b>			
No specific Programs assigned to these revenue codes.		2100	Tuition and Fees—Unassigned
		2200	Sales of Goods, Supplies, and Services—Unassigned
		2300	Investment Earnings
		2400	Interfund Loan Interest Earnings
		2450	Other Interest Earnings
		2500	Gifts, Grants, and Donations
		2600	Fines and Damages
		2700	Rentals and Leases
		2800	Insurance Recoveries
		2900	Local Support Non-Tax—Unassigned
		2910	E-Rate
<b>3000 State Revenue—General Purpose</b>			
No specific Programs assigned to these revenue codes.		3100	Apportionment
		3300	Local Effort Assistance
		3600	State Forests
		3900	Other State General Purpose—Unassigned
<b>4000 State Revenue—Special Purpose</b>			
No specific Programs assigned to these revenue codes.		4100	Special Purpose—Unassigned
		4130	State Matching—Paid Direct to District (CPF)
No specific Programs assigned to these revenue codes.		4230	State Matching—Paid Direct to Contractor (CPF)
		4300	Other State Agencies—Unassigned
<b>5000 Federal Revenue—General Purpose</b>			
No specific Programs assigned to these revenue codes.		5200	General Purpose Direct Federal Grants—Unassigned
		5300	Impact Aid—Maintenance and Operations
		5400	Federal in Lieu of Taxes
		5500	Federal Forests
		5600	Qualified Bond Interest Credit—Federal

<b>PROGRAM–REVENUE DESCRIPTIONS</b>			
<b>Program</b>	<b>Description</b>	<b>Revenues</b>	<b>Description</b>
<b>6000 Federal Revenue—Special Purpose</b>			
No specific Programs assigned to these revenue codes.		6100	Special Purpose—OSPI Unassigned
		6200	Direct Special Purpose Grants
		6300	Federal Grants Through Other Entities—Unassigned
		6310	Medicaid Administrative Match
<b>7000 Revenues From Other School Districts</b>			
No specific Programs assigned to this revenue code.		7100	Program Participation—Unassigned
<b>8000 Revenues From Other Entities</b>			
No specific Programs assigned to these revenue codes.		8100	Governmental Entities
		8101	Governmental Entities—Enrichment
		8200	Private Foundations
		8500	Educational Service Districts
<b>9000 Other Financing Source Accounts</b>			
No specific Programs assigned to these other financing source codes.		9100	Sale of Bonds
		9200	Sale of Real Property
		9300	Sale of Equipment
		9400	Compensated Loss of Capital Assets
		9500	Long-Term Financing
		9600	Sale of Refunding Bonds
		9900	Transfers—Redirection of Apportionment
		9901	Transfers—Other Resources

## **GENERAL FUND EXPENDITURES**

### **Program Codes**

#### ***00 Regular Instruction***

- 01 Basic Education
- 02 Basic Education—Alternative Learning Experience
- 03 Basic Education—Dropout Reengagement

#### ***10 Federal Special Purpose Funding***

- 11 Special Purpose—GEER
- 12 Special Purpose—ESSER II
- 13 Special Purpose—ESSER III
- 14 Special Purpose—ESSER III—Supplemental—Learning Loss
- 18 Special Purpose—Reserve G
- 19 Special Purpose—Reserve H

#### ***20 Special Education Instruction***

- 21 Special Education—Supplemental—State
- 22 Special Education—Infants and Toddlers—State
- 23 Special Education—ARP—IDEA—Supplemental—Federal
- 24 Special Education—Supplemental—Federal
- 25 Special Education—Infants and Toddlers—Federal
- 26 Special Education—Institutions—State
- 29 Special Education—Other—Federal

#### ***30 Vocational Education Instruction***

- 31 Vocational—Basic—State
- 34 Middle School Career and Technical Education—State
- 38 Vocational—Federal
- 39 Vocational—Other Categorical

**40 Skill Center Instruction**

- 45 Skill Center—Basic—State
- 46 Skill Center—Federal
- 47 Skill Center—Facility Upgrades

**50–60 Compensatory Education Instruction**

- 51 ESEA Disadvantaged—Federal
- 52 Other Title Grants Under ESEA—Federal
- 53 ESEA Migrant—Federal
- 54 Reading First—Federal
- 55 Learning Assistance Program—State
- 56 State Institutions, Centers, and Homes—Delinquent
- 57 State Institutions—Neglected and Delinquent—Federal
- 58 Special and Pilot Programs—State
- 59 Institutions—Juveniles in Adult Jails
- 61 Head Start—Federal
- 62 Math and Science—Professional Development—Federal
- 64 Limited English Proficiency—Federal
- 65 Transitional Bilingual—State
- 67 Indian Education—Federal—JOM
- 68 Indian Education—Federal—ED
- 69 Compensatory—Other

**70 Other Instructional Programs**

- 71 Traffic Safety
- 73 Summer School
- 74 Highly Capable
- 76 Targeted Assistance—Federal
- 78 Youth Training Programs—Federal
- 79 Instructional Programs—Other

**80 Community Services**

- 81 Public Radio and Television
- 86 Community Schools
- 88 Child Care
- 89 Other Community Services

## **90 Support Services**

97 Districtwide Support

98 School Food Services

99 Pupil Transportation

## **PROGRAM EXPENDITURE CODES**

Educational programs consist of activities of a school district which are directly involved in the instruction and education of students.

### **00 Regular Instruction**

#### **01 Basic Education**

Record expenditures to provide free appropriate kindergarten through twelfth grade public education to pupils, which shall include instruction in reading, language arts, mathematics, social studies, science, music, art, health, physical education, industrial arts, and other subjects and activities, deemed appropriate by the school district.

(Reference: RCW 28A.150.210 and 28A.150.220.)

#### **02 Basic Education—Alternative Learning Experience**

Record expenditures providing basic education to students claimed for state apportionment under the provision of WAC 392-121-182 Alternative Learning Experience. This would include expenditures for providing basic education to those students that are enrolled in an on-line program as defined in WAC 392-502-010.

Expenditures are allowed in Activity 32 Instructional Technology within this program only to the extent that they are directly related to the ALE program. Examples of allowable expenditures for this program are computers and related hardware necessary to run the program, software and software licenses, and other charges that are directly attributable to the program.

(Reference: RCW 28A.150.262, WAC 392-121-182, WAC 392-502-010, Chapter 37, Laws of 2010 1<sup>st</sup> Special Session, ¶501(1)(p).)

### ***03 Basic Education—Dropout Reengagement***

Record expenditures providing basic education to students, claimed for state apportionment under the provision of ESSHB 1418, for a statewide dropout reengagement system to provide appropriate educational opportunities and access to services for students age sixteen to twenty-one who have dropped out of high school or are not accumulating sufficient credits to reasonably complete a high school diploma in a public school before the age of twenty-one.

(Reference: RCW 28A.175.100, 28A.175.105 through 28A.175.115.)

## **10 Federal Special Purpose Funding**

Responding to the severe health and economic impacts created by the COVID pandemic, the federal government has passed several aid packages to respond to the coronavirus. Program expenditure type 10 includes the series of programs to provide relief services to the education systems; and to protect and enhance the student learning environment. The aid packages contain multiple programs. School districts are required to track allowable costs separately in their Chart of Accounts and not commingle or mix the grant awards.

### ***11 Special Purpose—GEER***

Record expenditures for allowable costs provided by the Governor's Emergency Education Relief (GEER) Fund. Pursuant to its authority and subject to conditions and restrictions, the Office of Financial Management (OFM) has allocated CARES Act resources to LEAs.

(Ref. CARES Act, Public Law 116-136; Section 18002)

### ***12 Special Purpose—ESSER II***

Record expenditures for allowable costs pursuant to the Elementary and Secondary School Emergency Relief II (ESSER II) funds under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. LEAs may use federal ESSER II funds for the same activities allowable under the federal guidance for ESSER I. This includes, but is not limited to activities authorized by ESSA, IDEA, Carl D Perkins CTE Act, McKinney-Vento, and other activities necessary to maintain the operation of and continuity of services in the LEA.

(Ref. CRRSA Act 2021 Public Law 116-260; Section 313)

**13 Special Purpose—ESSER III**

Record expenditures for allowable costs pursuant to the Elementary and Secondary School Emergency Relief III (ESSER III) funds under the American Rescue Plan Act of 2021; SEC. 2001, Elementary and Secondary School Emergency Relief Fund. LEAs may use federal ESSER III funds for the same activities allowable under the federal guidance for ESSER II. This includes, but is not limited to activities authorized by ESSA, IDEA, Carl D Perkins CTE Act, McKinney-Vento, and other activities necessary to maintain the operation of and continuity of services in the LEA.

(Ref. Section 2001 of the American Rescue Plan Act (ARP Act) of 2021)

**14 Special Purpose—ESSER III—Supplemental—Learning Loss**

Record expenditures for allowable costs pursuant to the Elementary and Secondary School Emergency Relief III (ESSER III) funds under the American Rescue Plan Act of 2021; SEC. 2001. School districts shall reserve not less than 20% of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C.6311(b)(2)(B)(xi)); each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care.

(Ref. Section 2001 (e)(1) of the American Rescue Plan Act (ARP Act) of 2021)

**18 Special Purpose—Reserve G**

Record expenditures on allowable cost for federal special purpose aid. This program is held in reserve by OSPI. It should not be used until approved and prescribed by OSPI.

**19 Special Purpose—Reserve H**

Record expenditures on allowable cost for federal special purpose aid. This program is held in reserve by OSPI. It should not be used until approved and prescribed by OSPI.



## 20 Special Education Instruction

Program expenditure type 20 includes the series of programs for the education of eligible special education students.

Record in these programs the excess cost expenditures for providing special education and related services to special education-eligible students.

“Excess costs” are those expenditures for special education and related services for special education students that exceed the amount needed to provide a basic education to those students. Basic education costs are to be recorded in Program 01 Basic Education.

An “eligible special education student” means a student receiving specially designed instruction in accordance with a properly formulated individualized education program (IEP).

Special education students are individuals classified as developmentally delayed, intellectually disabled, multi-disabled, deaf-blind, hearing impaired, deaf, communication disordered, visually disabled, emotionally or behaviorally disabled, orthopedically impaired, health impaired, specific learning disabled, autistic, or traumatic brain injured who, by reason thereof, require special education and related services.

Beginning with the 2007–08 school year, districts are subject to the Washington State Excess Cost Method (WSECM).

The WSECM relies on each school district’s Federal Child Count Report–Implementation of Least Restrictive Environment, to determine the amount of service provided to special education students outside the regular classroom.

The WSECM assumes that:

- Special education students receive their appropriate share of basic education support from basic education staff when served in the regular classroom.
- When special education students are served outside the regular classroom, basic education dollars follow them to partially support the special education services.

**21 Special Education—Supplemental—State**

Record special education expenditures funded by state and other sources. Include preschool special education expenditures. Also include expenses for providing home hospital services per WAC 392-172A-02100 and Medicaid school-based healthcare services for eligible special education students.

**22 Special Education—Infants and Toddlers—State**

Record expenditures for providing early intervention services to all children with disabilities from birth through age two. School districts provide or contract for early intervention services in partnership with local birth through two lead agencies and birth through two providers. Once a child reaches age three, record Individual Education Plan (IEP) expenditures in Program 21 Special Education—Supplemental—State.

(Reference: RCW 28A.155.065.)

**23 Special Education—ARP—IDEA—Federal**

Record expenditures for allowable costs pursuant to the Elementary and Secondary School Emergency Relief III (ESSER III) funds under the American Rescue Plan Act of 2021; SEC. 2014, Elementary and Secondary School Emergency Relief Fund. LEAs shall use ARP—IDEA resources for special education excess cost expenditures allowable under the Individuals with Disabilities Education Act (IDEA).

**24 Special Education—Supplemental—Federal**

Record special education excess cost expenditures for federal grants under the Individuals with Disabilities Education Act (IDEA). Federally funded portions of the safety net award (revenue code 6124) should be reflected in program 24 expenditures.

IDEA resources are intended to supplement and, to the extent practicable, increase the level of state and local moneys expended for the education of special education students and in no case to supplant such state and local funds.

**25 Special Education—Infants and Toddlers—Federal**

Record expenditures for providing early intervention services to all children with disabilities from birth through age two, under Part C of the Individuals with Disabilities Education Act.

**26 Special Education—Institutions—State**

Record special education expenditures for conducting approved education programs for students in state residential institutions for the disabled or emotionally disturbed.

**29 Special Education—Other—Federal**

Record special education federal excess cost expenditures (see definition under Program 24 above) for non-designated federal special education sources. An example of this is the 8003(d) portion of impact aid.

**30 Vocational Education Instruction**

Record the direct expenditures incurred for operating vocational education secondary programs approved by OSPI.

**31 Vocational—Basic—State**

Record expenditures for work skills programs that have been approved for funding by OSPI, including state or local match requirements for federal vocational grants. Vocational work skills include, but are not limited to, family and consumer sciences education, business education, marketing education, agriculture education, health occupations education, trade and industrial education, technology education, and career education.

(Reference: RCW 28A.150.220.)

**34 Middle School Career and Technical Education—State**

Record expenditures for OSPI approved Career and Technical Education programs provided to middle school (grades 7 & 8) students.

(Reference: 2007–09 State Biennial Operating Budget, Section 513(10).)

### ***38 Vocational—Federal***

Record expenditures from federal grants to assist school districts in providing improved educational programs that lead to academic and occupational skills to work in a technologically advanced society.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

### ***39 Vocational—Other Categorical***

Record expenditures for vocational education programs for secondary students funded by categorical sources that are not identified with a specific program number in the 30 series.

## **40 Skill Center Instruction**

Record direct expenditures incurred for operating a skill center program approved by OSPI. The skill center is encouraged to direct charge expenditures such as insurance and items related to grounds and maintenance.

### ***45 Skill Center—Basic—State***

Record expenditures for secondary vocational skill center programs that have been approved for funding by OSPI, including state or local match requirements for federal vocational grants. Teacher salaries and other curricular expenditures should be charged to this program. The skill center program director should be charged to Activity 23 Principal's Office.

### ***46 Skill Center—Federal***

Record expenditures from federal grants to assist school districts in providing improved educational programs that lead to academic and occupational skills to work in a technologically advanced society through the use of a skill center.

(Reference: 20 USC 2301–2465 and 34 CFR 401.)

**47 Skill Center—Facility Upgrades**

Record expenditures for a separate minor repair and maintenance capital account on facilities constructed or renovated with state funding. The use of these funds is a supplement for specific renovations, repairs, and maintenance purposes. Financial resources used for this purpose may not replace routine annual preventive maintenance expenditures included in Program 45, Skill Center—Basic—State.

(Reference: SSB 5644)

**50–60 Compensatory Education Instruction**

Programs designed to assist student participation in the regular instruction programs.

**51 ESEA Disadvantaged—Federal**

Record expenditures for federal grant programs approved by OSPI to assist districts in providing services to educationally deprived children living in low-income areas. Also record expenditures from federal entitlement grants under ESEA Title I, Part D, subpart 2, local institutions to assist school districts providing services to children under 18 years of age who have been placed in local detention centers and group homes. Schools identified for supplemental services under school improvement should report expenditures for services to students from low socio-economic families. Specific programs include, but are not limited to, the following:

- Title I, Part A—Basic (includes Title I, Part A set aside for neglected and delinquent in Part D, subpart 2)
- Title I, Part B, 3—Even Start
- Title I, Part G—Advanced Placement
- Title X, Part C—McKinney-Vento Homeless Assistance Act, Subtitle B

(Reference: 20 USC 6301–6323, Every Student Succeeds Act, Title I, Parts A, B, F, and G; Title X; 34 CFR 200; RCW 28A.300.070; and chapter 392-163 WAC.)

**NOTE:** ESEA Title I, Part D, subpart 1 expenditures are recorded under program 57.

**52 Other Title Grants Under ESEA—Federal**

Record expenditures from federal grants designed to assist school districts in improving the quality of education. Specific programs include, but are not limited to, the following:

- Title II, Part A—State Grants for Improving Teacher Quality
- Title II, Part D (1), (2), and (3)—Educational Technology
- Title IV, Part A—Safe and Drug-Free Schools
- Title IV, Part A—Community Service for Expelled Students
- Title IV, Part B—21<sup>st</sup> Century Learning Centers
- Title V, Part B (1) and (2)—Rural and Low-Income Schools

(Reference: Every Student Succeeds Act.)

**53 ESEA Migrant—Federal**

Record expenditures for federal grant programs to assist districts in providing services to migratory children age 3 through 21, or until graduation, of migratory agricultural workers or of migratory fishers who have moved from one school district to another during the past 36 months to obtain temporary or seasonal employment in agriculture, fishing, or related food-processing activities.

(Reference: Every Student Succeeds Act, Title I, Part C; 34 CFR 206, RCW 28A.300.070, chapter 392-164 WAC.)

**54 Reading First—Federal**

Record expenditures from federal grants to assist school districts in establishing K–3 reading programs that are based on scientifically based reading research, to provide professional development to teachers in using scientifically based reading research, programs, and assessments, to strengthen coordination among schools, early literacy, and family literacy programs.

(Reference: No Child Left Behind, Title I, Part B [1].)

**55 Learning Assistance Program—State**

Record expenditures for state-funded assistance to students who are deficient in basic skills achievement in reading, mathematics, and language arts.

(Reference: RCW 28A.165.010 through 28A.165.090; chapter 392-162 WAC.)

**56 State Institutions, Centers, and Homes—Delinquent**

Record expenditures for the following:

- State group homes for delinquent youth—Educational programs provided by local school districts in facilities financed by the Division of Juvenile Rehabilitation of DSHS to house adjudicated youth 24 hours a day.
- Juvenile parole learning centers—Education provided under the guidance of local school districts in facilities for adjudicated youth funded by the Division of Juvenile Rehabilitation of DSHS.
- County detention centers—Education in facilities maintained for treatment and education of juveniles who have been placed under protective custody or have committed a criminal offense.
- State institutions for delinquent youth—Education in facilities established by DSHS for the diagnosis, confinement, and rehabilitation of juveniles committed by the courts.

(Reference: RCW 28A.190.020 through 28A.190.060.)

**57 State Institutions—Neglected and Delinquent—Federal**

Record expenditures from federal grants (Every Student Succeeds Act, Title I, Part D, subpart 1) to assist school districts in providing services to children under 21 years of age who have been placed in a state institution for neglected or delinquent children, in an adult correctional institution, or a community day program operated by a state agency.

(Reference: Every Student Succeeds Act, ESEA Title I, Part D, subpart 1.)

**NOTE:** ESEA Title I, Part D, subpart 2 expenditures are recorded under program 51.

**58 Special and Pilot Programs—State**

Record expenditures for state-funded special and pilot programs as defined by the state Legislature.

**59 Institutions—Juveniles in Adult Jails**

Record expenditures for providing a program of basic education to youth under the age of 18 who are incarcerated in adult correctional facilities.

(Reference: RCW 28A.194.005 through 28A.195.900, WAC 392-122-205 and 392-122-228.)

**61 Head Start—Federal**

Record expenditures from federal grants to assist school districts in providing comprehensive health, educational, nutritional, social, and other services primarily to economically disadvantaged children from age 3 to school age and to involve parents in activities with their children so that the children will attain overall social competence.

(Reference: 45 CFR 1300.)

**62 Math and Science—Professional Development—Federal**

Record expenditures from federal grants to assist school districts to participate in professional development activities that increase the subject matter knowledge and instructional skills of science, mathematics, and technical education with respect to achievement in science, mathematics, reading to learn, and technical writing.

(Reference: Every Student Succeeds Act, Title II, Part B, Mathematics and Science Partnerships.)

**64 Limited English Proficiency—Federal**

Record expenditures from federal grants to assist school districts in developing and providing services to children with limited proficiency in understanding, speaking, reading, or writing English.

(Reference: Every Student Succeeds Act, Title III; 20 USC 3281–3283; 20 USC 3291–3292; 34 CFR.)



**65 Transitional Bilingual—State**

Record expenditures for supplemental services for the benefit of students in the bilingual education program in the district. Under this program, an eligible student is one whose primary language is not English and whose English language skills are significantly deficient or absent.

(Reference: RCW 28A.180.010 through 28A.180.080.)

**67 Indian Education—Federal—JOM**

Record expenditures from federal grants to assist school districts in providing supplemental education programs for children who are (1) enrolled members (or at least quarter-blood members) of federally recognized tribes eligible for service by the Bureau of Indian Education and (2) are between age 3 through grade 12 with priority given to those residing on or near Indian reservations. (Education contracts under Johnson O'Malley Act [P.L. 93-638].)

(Reference: Johnson O'Malley Act (JOM) and 25 CFR.)

**68 Indian Education—Federal—ED**

Record expenditures for supplemental federal assistance to develop and carry out programs designed to meet the unique educational and culturally related academic needs of Indian pupils in public schools, with priority given to urban and other non-reservation-based Indian students.

(Reference: P.L. 103-82, 20 USC 7801.)

**69 Compensatory—Other**

Record expenditures for other compensatory programs. This could include programs funded in total or in part by counties, cities, foundations, or other private agencies not identified with specific expenditure program numbers previously listed in the 50 and 60 series; for example, Learn and Serve grants.

## **70 Other Instructional Programs**

### ***71 Traffic Safety***

Record the expenditures for accredited courses in traffic safety instruction. Traffic safety education develops student skills to safely operate motor vehicles, the knowledge of motor vehicle laws, and an understanding of causes and consequences of traffic accidents.

(Reference: chapter 28A.220 RCW and chapter 392-153 WAC.)

### ***73 Summer School***

Record expenditures for summer school programs.

(Reference: RCW 28A.320.500 and 28A.320.510.)

### ***74 Highly Capable***

Record expenditures for supplemental services for the benefit of highly capable pupils.

(Reference: RCW 28A.185.010 through 28A.185.030.)

### ***76 Targeted Assistance—Federal***

Record expenditures for promising educational programs for:

- At-risk students and those students who require higher than average expenditures to serve.
- Support for supplementary resources and instructional computer hardware.
- Schoolwide improvements.
- Professional development.
- Enhancement of student academic achievements.
- Other innovative projects.

(Reference: Improving America's Schools Act of 1994, Title I, Part A; 34 CFR 200; and chapter 392-165 WAC.)

**78 Youth Training Programs—Federal**

Record expenditures for federally funded programs to provide disadvantaged youth with job training. Examples include Job Training Partnership Act (JTPA) and Youth Work Experience programs.

(Reference: 29 USC 801 et. seq. and 20 CFR 680.)

**79 Instructional Programs—Other**

Record expenditures not directly identifiable with specific other instructional programs in the 70 series. Examples include, but are not limited to, the following:

- AIDS Education
- Character Education
- Drug and Alcohol Substance Abuse (DASA) Prevention and Intervention
- Refugee School Impact
- REAP
- Teen Aware
- GEAR UP

**80 Community Services**

Record in the 80 series expenditures for operating programs primarily for the benefit of the whole community or some segment of the community. Exclude regular instructional programs operated by the school district. This series includes direct expenditures for custodial and detention care of children and recreation such as ski school, swimming, and civic activities. Expenditures for feeding the elderly should be charged here by transfer from Program 98 School Food Services.

**81 Public Radio and Television**

Record expenditures for the operation of radio and television stations broadcasting on the public airwaves and accessible to the general public. Grants from the Corporation for Public Broadcasting or public donations in support of public broadcasting are expended in this program.

**86 Community Schools**

Record expenditures for community education programs or service programs on a noncredit and nontuition basis.

(Reference: chapter 28A.620 RCW.)

**88 Child Care**

Record expenditures for the care or instruction, or both, of children served by Preschool, Child Care, Play Groups, and Before-and-After School Care programs operated or supported by the school district.

Every board of directors shall have power to establish, equip, and maintain preschools for children of working parents, in cooperation with the federal government or any of its agencies, when in their judgment the best interests of their district will be subserved thereby.

Expenditures under federal funds or state appropriations made to carry out the purposes of RCW 28A.215.010 through 28A.215.050 shall be made by warrants issued by the state treasurer upon order of the superintendent of public instruction. School district may only utilize funds outside the state basic education appropriation and the state school transportation appropriation for services related to these programs.

Allowable program elements may include:

- Contract with public and private entities to conduct all or any portion of the management and operation of a child care program at a school district site or elsewhere.
- Establish charges based upon costs incurred, as outlined in RCW 28A.215.050.
- Transport children enrolled in a child care program to the program and to related sites as outlined in RCW 28A.215.050.

Program examples include, but are not limited to, the following:

- ECEAP
- Part-day or full-day preschool
- Preschool cooperatives
- Play groups (Kaleidoscope Play and Learn, 1-2-3 Grow and Learn)

(Reference: chapter 28A.215 RCW.)

## **89 Other Community Services**

Record expenditures for community service programs for which a specific program has not been assigned in the 80 series. Districts that are a part of a vehicle maintenance cooperative with other school districts should transfer costs for vehicles other than the district's school buses from Program 99 into this program using the debit-credit transfer procedure.

## **90 Support Services**

Support service programs consist of activities to accomplish objectives that support the educational programs of the district.

### **97 Districtwide Support**

Record expenditures for districtwide support assigned to Activities 11 through 15, 25, 61 through 68, 72 through 75, and 83 through 85 that are not directly identifiable with any one program. These are shared expenditures related to operations of the school district as a whole rather than any particular program.

### **98 School Food Services**

Record the direct expenditures for preparing and serving meals and a la carte items to pupils under the National School Lunch Program, School Breakfast Program, Special Milk Program, Seamless Summer Feeding Waiver, the Fresh Fruit and Vegetable Program, the Child and Adult Care Food Program and the Summer Food Services Program. Also, record the direct expenditures for serving meals and a la carte items to adults.

All food service program direct expenditures are charged and accounted for in Program 98. This includes, but is not limited to, expenditures incurred for the National School Lunch Program, School Breakfast Program, Special Milk Program, the Child and Adult Care Food Program and the Summer Food Services Program.

All other food service direct expenditures not incurred for one of the programs listed above are charged to Program 98 and later transferred to the program that sponsored the direct expenditures. Other programs utilizing food services are charged the costs in the Debit/Credit transfer process. Use Credit transfers (Activity

49) to transfer expenditures for food services to other programs and debit other program and activities as appropriate.

(Reference: 42 USC 1751–1760, 1779; P.L. 79-396, 89-642, 91-248, 95-166, 95-627, 96-499, 97-35; and 7 CFR 210 through 247.)

## ***99 Pupil Transportation***

Record expenditures for transporting pupils to and from school, including between locations in the district, during the school year. Other transporting of students and nonstudents may be initially charged to this program when the expenditures cannot be easily and conveniently separated from the regular transportation expenditures (to and from school, including interdistrict) and then transferred to other programs as appropriate.

Transportation-related services as necessary to provide students with the opportunity to equitably access educational services in a remote learning environment are considered permissible transportation activities and deemed an allowable use of the current transportation allocation. See Activity 58 for detailed guidance.

Adult school crossing guards should be charged to Program 99. Adult supervision for programs such as Walking School Bus and other walk to school programs should also be charged to Program 99.

Appendix B contains more guidance on to and from transportation, including guidance on separating and removing costs that are non to and from transportation expenditures out of Program 99.

Credit transfers (Activity 59) to transfer expenditures for transportation to other programs and debit other program and activities as appropriate.

(Reference: chapter 28A.160 RCW.)

## **ACTIVITY EXPENDITURE CODES**

### **Activity Codes**

#### ***10 Administration***

- 11 Board of Directors
- 12 Superintendent's Office
- 13 Business Office
- 14 Human Resources
- 15 Public Relations

#### ***20 Instruction***

- 21 Supervision
- 22 Learning Resources
- 23 Principal's Office
- 24 Guidance and Counseling
- 25 Pupil Management and Safety
- 26 Health and Related Services
- 27 Teaching
- 28 Extracurricular
- 29 Payments to School Districts

#### ***30 Instructional Support***

- 31 Instructional Professional Development
- 32 Instructional Technology
- 33 Curriculum
- 34 Professional Learning–State

#### ***40 School Food Services***

- 41 Supervision
- 42 Food
- 44 Operations
- 49 Transfers

**50 Pupil Transportation**

- 51 Supervision
- 52 Operations
- 53 Maintenance
- 56 Insurance
- 58 Remote Learning Operations
- 59 Transfers

**60 Maintenance and Operation**

- 61 Supervision
- 62 Grounds Maintenance
- 63 Operation of Buildings
- 64 Maintenance
- 65 Utilities
- 67 Building and Property Security
- 68 Insurance

**70 Other Services**

- 72 Information Systems
- 73 Printing
- 74 Warehousing and Distribution
- 75 Motor Pool

**80 Debt Service**

- 83 Interest
- 84 Principal
- 85 Debt-Related Expenditures

**90 Public Activities**

- 91 Public Activities



## **10 Administration**

This series consists of those activities related to the general direction, regulation, and control of the affairs of the school district that are organization wide. These expenditures are to be charged to Program 97, Districtwide Support.

### ***11 Board of Directors***

Include those responsibilities that are not delegated but are retained and carried out by the school district's governing board. Delegated responsibilities will be charged to the activity in which the responsible person is charged.

Include such items as expenditures for board memberships, audits, elections, legal services, judgments not covered by insurance, census, and, as provided by RCW 36.70.015 for regional planning.

Election costs for successful bonds and levies for capital projects may be paid from the Capital Projects Fund. The Capital Projects Fund may reimburse election costs for unsuccessful levies paid from the General Fund if the levy is passed within the same fiscal year. The Capital Projects Fund may also reimburse election costs for prior unsuccessful bond elections paid from the General Fund to the extent such reimbursement complies with the federal tax code.

### ***12 Superintendent's Office***

This activity relates to districtwide administrative responsibility. It consists of general administration and superintendent's office.

### ***13 Business Office***

This activity consists of the financial and accounting operations of a district. Include districtwide research and planning for budgeting, accounting, bookkeeping and statistical services, business administration, fiscal control, purchasing, and payroll.

### ***14 Human Resources***

This activity consists of the personnel recruitment and placement activities of the district. This would include expenditures such as employee assistance programs,

employment services, classification and compensation, human resources information systems, labor relations, recruitment and development, employee association representatives, etc.

### ***15 Public Relations***

This activity consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, email, internet websites, and personal contact.

## **20 Instruction**

This series consists of activities dealing directly with or aiding in the teaching of students or improving the quality of teaching, such as professional development. These are the activities of teachers, principals, consultants, supervisors of instruction, attendance services, guidance and counseling, psychological and speech services, health services, and social services.

Direct charging to specific instructional programs is done if the expenditures can be identified as applying to the specific program(s). Do not charge supportive services expenditures to Programs 97, 98, or 99 except for Activity 25 Pupil Management and Safety and Activity 29 Payments to School Districts.

### ***21 Supervision***

This activity is used to record expenditures for overall leadership for the instructional programs.

Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities.

### ***22 Learning Resources***

Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional or

educational aids. It provides for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff members in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

Operations performed under this activity include, but are not limited to, film inspection; audio-visual equipment operation; storing and dispensing of audio-visual materials and equipment; development of films, charts, models, and other materials for aiding instruction; and other activities which have as their purpose the improvement of learning through the use of pictures, films, tapes, or other media. Include such services as those of the audio-visual consultant, film inspector, film librarian, projectionist, programmer, graphic artist, librarians, and catalogers, and their secretarial, clerical, and other assistants. Include services, equipment, and materials designed to provide learning through the use of television or radio. Include such services as script writing, planning, and recording broadcast programs. In terms of personnel, it includes the director, projectionist, scriptwriter, camera operator, and secretarial, clerical, and other assistants. The operation of computers previously recorded in this activity should now be recorded in Activity 32 Instructional Technology.

### ***23 Principal's Office***

This activity covers management and coordination of a school unit. Specifically, it includes the implementation of administrative policies, assignment of duties to staff members, administration of the instructional program, evaluation of the efficiency of staff members, supervision of the maintenance and operation workers as their work may affect the school unit's program, management of records, coordination of the school unit's program of instruction with the districtwide program, and such other management and coordination of programs as required for the operation of an elementary or secondary school or school of adult education.

Include the duties of the principal, assistant principal, vice principal, and skill center director, and their secretarial and clerical assistants assigned to coordinate and manage the operation of a school unit, including attendance secretaries.

**24 Guidance and Counseling**

Include expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs through activities such as student assessment testing.

Include that part of the pupil services program concerned with assisting pupils in increasing their understanding and use of educational and career opportunities. Include activities of the counselor, social worker, guidance director, secretaries, registrars, clerks, and other assistants, and outreach for deprived students or homeless liaison work.

**25 Pupil Management and Safety**

Include expenditures for hall guards, crossing guards, bus aides, playground aides, and pupil security personnel. Also include expenditures for lunchroom aides when their duties involve control and assistance of students. Lunchroom aides who assist in preparation or distribution of food are charged to Activity 44 Operations.

In addition, include personnel who are involved with early identification of patterns of nonattendance, analysis of causes of nonattendance, early professional action on problems of nonattendance, and enforcement of compulsory attendance laws. Attendance secretaries whose position does not involve resolving the nonattendance issues listed above should be coded to Activity 23.

Do not include expenditures for building security that must be charged to Activity 67 Building and Property Security.

Also include administrative expenses such as cell phones that are utilized by personnel responsible for pupil management and safety. The cost of adult crossing guards or adult supervisors for programs such as Walking School Bus should be charged to this activity within Program 99.

**26 Health and Related Services**

Include services in the field of physical and mental health consisting of medical, dental, optometry, psychiatric, doctor, nurse, orientation-mobility specialists, occupational therapists, and physical therapists. Also include duties of the psychologist, psychometrist, language pathologists, and audiometrists, and their secretarial, clerical, and other assistants.

## **27 Teaching**

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils (such as with distance learning and running start) in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Include the direct expenditures for classroom teachers, teachers' aides, teachers of homebound, teachers of institutionalized, correspondence teachers, and others assigned to instruct pupils regularly in a teacher-pupil learning situation, and their secretaries, clerks, and other assistants.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items. These costs should be charged to Activity 33 Curriculum.

The following costs are examples of materials and supplies that should be charged to this activity:

- Instructional materials
- Student supplies
- Student planners
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

## **28 Extracurricular**

This activity is used to record expenditures directly related to student services such as coaching, class or student activity advising, supervising student body fund accounting, and related duties. (*Legal reference: AGO 1973, No. 11—Student Fees; AGO 1973, No. 22—Uniforms; see also AGO 1974, No. 21—Funding of Interscholastic Athletic Activities; RCW 28A.325.010 through 28A.325.030; chapter 392-138 WAC.*) Also include transportation expenditures (chartered or provided in-district) for extracurricular activities that are not recorded in the ASB Fund. District-

operated transportation expenditures should be charged to this activity using debit and credit transfer objects of expenditure.

Also chargeable to this account are expenditures directly related to skill center project (job) accounts, including bookstores and child care services. Child care services are charged to Activity 91 Public Activities in Program 88 Child Care.

### ***29 Payments to School Districts***

This activity is used to record payments to other school districts including, but not limited to, nonhigh, special education, and skill center payments by participating school districts.

## **30 Instructional Support**

The activities in this series are used to record expenditures that are incurred in support of the district's educational programs.

### ***31 Instructional Professional Development***

This activity is used to record expenditures for the instructional professional development of school district personnel. These include such activities as in-service training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

### ***32 Instructional Technology***

This activity is used to record expenditures relating to costs of computers and related equipment that is based in the school. Expenditures to be recorded in this

activity are computers and other classroom technology such as printers, projectors, document cameras, smart boards and other peripheral equipment. Software costs of operating school-based computers and other standard software installed on all school-based computers may be charged here. Expenditures for computer-based curriculum, such as digital textbooks or educational software, should be coded consistent with other curriculum under Activity 33.

The salary and benefit costs for those staff members that support instructional technology may be charged to this activity. Expenditures for districtwide technology, or central services such as a help desk or IT department should not be coded here but should be coded to Program 97 Activity 72.

### **33 Curriculum**

This activity is used to record costs relating to the development and implementation of curriculum for the school district. The term "curriculum" has two meanings. The first meaning of "curriculum" is all of the subjects and course offerings within a district, as well as policy and procedure changes that constitute a course of study. The second meaning of "curriculum" is all of the textbooks, electronic resources, and other instructional materials that are associated with a particular course offering.

The costs for salaries and benefits for this activity are limited to those staff members that support curriculum. This includes tasks such as proposing, researching, evaluating, recommending, planning, developing, or implementing changes to the overall curriculum of the district or to individual course offerings. It also includes reviewing and recommending changes to relevant school board policies and related administrative expenditures.

The cost of new and replacement textbooks and other materials that relate to curriculum implementation are recorded here. These are items that will be utilized in a classroom setting to provide instruction to students.

These costs include, but are not limited to:

- Textbooks
- Electronic textbooks (including annual licensing or subscription fees)
- Instructional software (including annual licensing or subscription fees)
- Durable equipment related to specific curriculum delivery
- Hands-on science kits
- Mathematic manipulatives

- Sheet music
- Workbooks and kits used in lieu of workbooks

The purchase of electronic equipment that will be used to deliver curriculum such as tablets, computers, or e-readers should not be charged to this activity. The cost of electronic equipment that is to be used in the classroom should be coded to Activity 32 Instructional Technology.

The cost for teacher training in the implementation of new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should not be charged to this activity. The cost of training should be charged to Activity 31 Instructional Professional Development.

Consumable supplies, with the exception of workbooks, are not considered curriculum, and should be charged to Activity 27 Teaching.

### ***34 Professional Learning—State***

This activity is used to record expenditures for state-funded professional learning for certificated instructional staff. State-funded professional learning support and activities may include, but is not limited to, courses, workshops, institutes, networks, studio residencies, virtual learning modules, and conferences provided by for-profit and nonprofit entities outside the school such as universities, educational service districts, technical assistance providers, networks of content specialists, and other education organizations and associations. Assigned certificated professionals providing support and activities can have their regular salaries charged to this activity.

Activity 34, Professional Learning–State, is similar to Activity 31, Instructional Professional Development, with the following exceptions. Activity 34 is only open in state-funded programs. Activity 34 is closed to all programs that do not generate a funding allocation for this purpose. Classified staff salaries are closed in Activity 34. All classified staff costs associated with professional development should be coded to Activity 31.

Per RCW 28A.150.415, the funding provided under this section must be audited as part of the regular financial audits of school districts by the state auditor's office to ensure compliance with the limitations and conditions of this section. Expenditures related to the allocation must meet the definitions and standards provided in RCW 28A.415.430, 28A.415.432 and 28A.415.434. If the yearly allocation, plus carryover, is



not fully expended by the end of the fiscal year, the residual allocation should be identified in the financial records as restricted carryover. Use GL 821–Restricted for Carryover of Restricted Revenues.

## **40 School Food Services**

The activities in this series are used to record operating expenditures for nutrition services (the preparation and serving of regular and incidental meals for pupils and teachers as provided by RCW 28A.235.120) provided in connection with regular school activities.

Expenditures identified with this series must be charged to Program 98 School Food Services, except:

- Expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects.
- Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects.

### ***41 Supervision***

This activity is used to record the expenditures for managing, directing, and supervising the food service program. Services include those of supervisory, secretarial, and other assistants involved in the administration of the food service program. Examples include directors, director's support staff, and dieticians.

### ***42 Food***

Include the expenditures for all food (purchased and commodities) used in connection with the regular food services program including expenditures for processing, freight, delivery, and storage.

### ***44 Operations***

Include the direct expenditures for preparing and serving breakfasts and lunches in connection with school activities and the delivering of prepared meals to schools. Include services of cooks, cashiers, and kitchen help expenditures, contractual services, supplies, and materials (other than food), travel, and capital outlay. Include lunchroom aides who assist in food preparation or distribution.

## **49 Transfers**

This activity, under Program 98 School Food Services, is used exclusively for transferring expenditures for banquets, feeding of the elderly, feeding approved child care children, and other feeding operations not chargeable to Program 98. Expenditures to be transferred out are accumulated in Activities 41 through 44 along with other school food services expenditures.

## **50 Pupil Transportation**

This series is charged with expenditures related to the conveyance of pupils.

Expenditures identified with this series must be charged to Program 99 Pupil Transportation, except:

- Transportation expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects.
- Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects.
- Purchases and rebuilding expenditures for pupil transportation vehicles must be charged to the Transportation Vehicle Fund.

## **51 Supervision**

This activity is used to record expenditures relating to the overall supervision of the pupil transportation program. Include the expenditures for managing, directing, and supervising the transportation program. Services include those of supervisory, secretarial, and other assistants in establishing routings and schedules, supervision of vehicle operations and maintenance, dispatching, and training pupil transportation staff.

## **52 Operations**

Include direct operating expenditures for buses and payments to firms for transporting pupils. The only salaries charged to this activity are those of the bus drivers. Include expenditures for the transportation of pupils by means other than school buses as well as expenditures for medical exams for bus drivers. Vehicle fuel costs should be charged to Object 5 under this activity.

**53 Maintenance**

The expenditures for maintaining pupil transportation vehicles are charged to this activity. Include such services as mechanical repair, painting, checking for safety, cleaning, greasing, and preventive maintenance. Also charged to this activity are tires, tubes, antifreeze, first aid kits, oils, lubricants, and fire extinguishers. Include rent, custodial, and related services for the garage, and the repair and maintenance of the garage buildings, grounds, and equipment. Also included are the expenditures for replacement and additional shop equipment.

**56 Insurance**

Include expenditures for insuring pupil transportation vehicles and providing the school district with liability protection. Types of insurance include liability, property damage, medical care, collision, fire, and theft damage.

**58 Remote Learning Operations**

Include direct operating expenditures for buses used in the remote learning operations. The only salaries charged to this activity are those of the bus drivers. Remote Learning services include:

- The use of bus drivers, and the corresponding use of school buses, to deliver one or more of the following education tools and services to students in their remote learning locations on a schedule to be determined by school districts:
  - learning materials, including but not limited to workbooks, homework packets, paper assignments, and other tangible instructional materials
  - meals; and
  - any hardware, Wi-Fi hotspots, or other technology solutions that increase student access to remote learning online curriculum; and
- The transportation of students to and from learning centers or other public or private agencies where educational and support services are provided to students.

Also include contracted service payments to firms for the direct costs incurred for operating buses in remote learning operations. Other portions of payments made to contracted firms for transportation-related services should be allocated to other appropriate activities within Program 99: Supervision, Maintenance, and Insurance.

Include other transportation expenditures for remote learning operations carried out by means other than school buses. Vehicle fuel costs should be charged to Object 5 under this activity.

School districts are required to track and document the specific time and uses of school buses and bus drivers to deliver remote learning services.

### ***59 Transfers***

Include the expenditures for providing transportation for pupils on trips in connection with educational programs, including exhibits, films, galleries, theaters, music halls, ski schools, environmental sites, and other locations for the purpose of broadening their knowledge and experience. Include motor pool expenditures originally charged to the Activity 50 series that must be transferred to Activity 75 Motor Pool. Expenditures to be transferred out are initially accumulated in Activities 51 through 53 along with other transportation expenditures.

## **60 Maintenance and Operation**

This series consists of activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an efficient working condition. Expenditures identified with this series must be charged to Program 97 Districtwide Support, except:

- Expenditures identifiable with federal programs that should be charged directly or through the use of debit and credit transfer objects.
- Expenditures chargeable to a state program for which approval has been obtained for specific direct expenditures.
- Expenditures chargeable directly to Program 89 Other Community Services (Activities 63, 65, 67 and 68 only).
- Expenditures chargeable directly to Program 99 Pupil Transportation (Activities 62, 63, 64, and 67 only).
- Expenditures for Pupil Management and Safety are chargeable directly to Activity 25.

**61 Supervision**

This activity is used to record expenditures relating to the supervision of the maintenance and operations of the school district. Include the expenditures for the services of supervisory personnel and their secretarial and clerical assistants, property managers, assistant property managers, and those administrative expenses required for maintenance and operation oversight.

**62 Grounds Maintenance**

Include expenditures for routine care of grounds, such as raking, hoeing, watering, cutting, and protecting lawns, transplanting, trimming, and caring for flowerbeds. Include all related supplies and materials.

Maintenance includes expenditures for maintaining grounds and equipment. Include repairing or replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, and sewers.

**63 Operation of Buildings**

Operations encompass those activities related to a building's normal performance of the function for which it is used. Include expenditures for custodians. Include expenditures for all small equipment items and consumable supplies used by personnel in operating the building.

In addition, include rental expenditures for land and buildings for purposes other than pupil transportation. Equipment rentals are charged to the using activity and appropriate program.

**64 Maintenance**

Maintenance is the upkeep of property and equipment, work necessary to realize the originally anticipated useful life of a building. Included are expenditures for maintaining buildings and equipment through repair and upkeep. Services include, but are not limited to, repainting, redecorating, resurfacing, refinishing, reshingling, and repairing of structures, foundations, doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, Venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and door checks.

For example, include expenditures for moving portable structures and maintenance of service systems, including the repair and replacement of heating systems, electric lighting systems, bells, clocks, communication systems, voice systems, sewers, fire safety systems, plumbing systems, and elevators.

When the fabrication of equipment and furnishings by school employees is an appreciable expenditure, expenditures should be transferred to the using activity and appropriate program.

Contractual repair and maintenance of equipment, including audio-visual and refrigeration equipment, should be charged to the using activity and the appropriate program. Transfer in-house repair expenditures to the using program and activity by means of debit-credit transfer objects.

Maintenance of buildings and equipment for Program 99 Pupil Transportation should be charged to Activity 53, Pupil Transportation Maintenance.

### **65 Utilities**

Include expenditures for water, electricity, sewage, gas, coal, wood, oil, sanitary, recycling, basic voice telecommunications services, and other service assessments or charges. Telecommunications expenditures that are part of the instructional program, such as video or data transmission, may be charged directly to the appropriate activity or may be transferred using debit and credit transfer objects of expenditures. Utility costs may not be charged to any program in which this activity is not allowable.

### **67 Building and Property Security**

Include services designed to protect buildings and other property of the district from unlawful entry, vandalism, and burglary. Include the expenditures for security supervision, security patrols, intrusion devices, and cell phone expenses related to security supervision. Include maintenance of security devices and telephone line charges as well as monitoring expenditures. Also include expenditures for fire protection services. Charge services related to pupil management and safety to Activity 25.

**68 Insurance**

Include provision for property, employee, liability insurance, and fidelity bonds in this activity. Insurance deductible amounts may be included in this activity. Do not include pupil transportation insurance that is charged to Activity 56 Insurance.

**70 Other Services**

This series includes those services of information systems, printing, warehousing and distribution, and motor pool. The direct expenditures for traffic safety education recorded in Activity 75 Motor Pool will be transferred to Program 71 Traffic Safety.

Expenditures identified with this series will be charged to Program 97 Districtwide Support, except:

- Expenditures identifiable with federal programs that must be charged directly or through the use of debit and credit transfer objects.
- Expenditures chargeable to a state program for which program approval has been obtained.
- Expenditures in this series that are chargeable to any other program may be transferred to that program from Program 97 through the use of debit and credit transfer objects.

**72 Information Systems**

Include all expenditures concerned with the operation of a recognized organizational unit that administers the district's information system. Such services as systems and database development and maintenance, processing data, and storage of data are charged here. Include the operation of the district's network including, but not limited to, server equipment, technology staff, maintenance costs and agreements, internet connection fees, right of way fees, operating systems and managing system software, content filtering, and network security.

Information systems expenditures that are specific to a program, such as computer-assisted instruction and classroom terminals, may be charged directly to the appropriate program and activity.

**73 Printing**

Include the operating expenditures for duplicating, printing, or otherwise reproducing printed materials by a print shop and contracted printing services.

Transfer printing expenditures that are part of the instructional program to the appropriate activity through the use of debit and credit transfer objects.

#### ***74 Warehousing and Distribution***

Include the expenditures for distributing supplies, delivering mail, and the expenditures for operating a central warehouse. Warehousing and distribution expenditures that are part of other programs, such as delivery of meals to schools, may be charged directly to the appropriate activity or may be transferred through the use of debit and credit transfer objects.

#### ***75 Motor Pool***

If accumulating motor pool expenditures for allocation to using programs, include all direct expenditures for operating motor vehicles and other motor-driven transportation equipment used for purposes other than pupil transportation. Include the operating expenditures for staff cars, maintenance vehicles, traffic safety cars, delivery trucks, and other nonpupil transportation motor-driven equipment. Include the expenditures for the acquisition of vehicles and for contracted maintenance of vehicles. Direct expenditures that may have been originally charged to the pupil transportation program, such as gasoline, oil, parts, and repair, will be transferred to the activity periodically or at the end of the year.

Use debit and credit transfer objects of expenditure to transfer expenditures in this activity to the end-using program. Transfer operating expenditures for traffic safety cars to Program 71 Traffic Safety.

If a portion or all of the expenditures for vehicles used in a single program can be conveniently isolated without the use of this activity, it need not be used. Instead, charge the expenditures directly to the using program.

Districts that participate in maintenance and repair cooperatives for pupil transportation equipment with other school districts or for vehicles owned and operated by other governmental entities should record those activities in Program 89 Activity 75.



## **80 Debt Service**

Expenditures identified with this series are charged to Program 97 Districtwide Support.

### ***83 Interest***

Record warrant interest and all other interest expenditures, including interest on conditional sales contracts, purchase agreements, and interfund loans.

### ***84 Principal***

Record the principal portion of matured debt.

### ***85 Debt-Related Expenditures***

Record expenditures necessary to issue debt. Also record expenditures made to the U.S. Treasury rebating arbitrage earnings.

## **90 Public Activities**

This series consists of community-wide activities provided by the school district. They are not confined to one program, school, or narrow phase of school activity. Such expenditures are to be charged to Program 61 Head Start—Federal, Program 79 Instructional Programs—Other, Program 81 Public Radio and Television, Program 88 Child Care, and Program 89 Other Community Services.

### ***91 Public Activities***

Record expenditures for operating community service programs that are not charged to other specific activities. Include expenditures for ski schools, child care centers, servicing community transit bus fleets, etc.

## **OBJECT OF EXPENDITURE CODES**

Objects of expenditure codes describe the goods or services provided to accomplish the objectives of the program and activity. In the account code structure, the object code classifies the service or commodity obtained. The first digit of the object code is the traditional title categories that districts currently use. Program expenditure reports use object titles to display expenditures by activities within the program. The title category code segregates expenditures into groupings which describe the general nature of the goods or services. Following the one-digit object title is a three-digit National Center of Education Statistics (NCES) object code. The NCES codes are a nationally developed, uniformed classification system that specifically identify expenditures. The combination of the one-digit object title and the three-digit NCES code completes the four-digit object code segment.

School districts must report expenditures on the F-196 Financial Report using the four-digit object codes listed in this chapter. School districts have the option of customizing their account code structure; but custom codes must roll up or crosswalk to the required four-digit codes for F-196 reporting.

The title categories of the objects of expenditure are as follows:

- 0 Debit Transfer
- 1 Credit Transfer
- 2 Salaries—Certificated Employees
- 3 Salaries—Classified Employees
- 4 Employee Benefits and Payroll Taxes
- 5 Supplies, Instructional Resources, and Non-capitalized Items
- 6 (Not Used)
- 7 Purchased Services
- 8 Travel
- 9 Capital Outlay

## **NCES OBJECT CODES**

Three-digit NCES object codes describe the services or commodities obtained from specific expenditures and provides OSPI with the details required to align data to state and federal reporting objectives.

The NCES codes will be reported on the F-196 in combination with the object title codes, 0-9. Within the chart of accounts, this is commonly displayed as a four-digit expenditure segment OBBB. The "O" being the current 0-9 object title code; the "BBB" represents the three-digit NCES object code. Districts are encouraged, but not required, to embed the NCES code in the "sub-object" portion of the object code segment. The specific placement of the NCES code into a district's chart of accounts is at the discretion of the district and its accounting software provider.

Mandatory reporting of General Fund expenditures by the four-digit object codes begins in the 2019–20 fiscal year. OSPI will collect NCES data in the General Fund only. Districts may use these NCES codes in other government funds. The three-digit NCES codes are divided into nine expenditure categories:

- 100 Personal Services—Employee Salaries
  - The 100 series is used in combination with Object Title Codes 2 or 3
- 200 Personal Services—Employee Benefits
  - The 200 series is used in combination with Object Title Code 4
- 300 Purchased Services—Professional and Technical
  - The 300 series is used in combination with Object Title Code 7
- 400 Purchased Services—Property
  - The 400 series is used in combination with Object Title Code 7
- 500 Other Purchased Services
  - The 500 series is used in combination with Object Title Codes 7 or 8
- 600 Supplies
  - The 600 series is used in combination with Object Title Codes 5 or 7
- 700 Property
  - The 700 series is used in combination with Object Title Code 9
- 800 Debt Service and Miscellaneous
  - The 800 series is used in combination with Object Title Code 7
- 900 Other Items
  - The 900 series is used in combination with Object Title Codes 7 or 9

## **Object of Expenditure Code Description**

Specific NCES expenditure codes are listed under the nine major categories and within the Object of Expenditure Codes listed below.

### **Object 0000 Debit Transfer**

This object is used to transfer-in direct expenditures previously charged to another program.

### **Object 1000 Credit Transfer**

This object is used to transfer-out direct expenditures chargeable to another program.

### **Object 2XXX Salaries—Certificated Employees**

Object Title Code 2 is used to record all expenditures for salaries of certificated personnel employed by the district. Amounts paid for personal services to both permanent and temporary school district certificated employees, including personnel substituting for others in permanent positions and on long-term unpaid leave.

A certificated employee means a person who holds a professional education certificate issued by OSPI and is one of the following:

- The person is employed by a district in a position for which such certificate is required by statute rule of the State Board of Education or written policy or practice of the employing district.
- The person is employed by an agency in a position for which such certificate is required.
- The person is a superintendent or is hired to fill a position designated as, or which is in fact, deputy superintendent or assistant superintendent.

Salary expenditures are charged to specific object codes. The object codes listed below are for F-196 reporting.

### ***NCES Object Code Customization***

Your district can customize the codes for specific use. In most situations where a four-digit NCES object code ends in "0," districts can replace the last digit with codes "1" to

"9" to segregate types of costs within a category. For example: Salary code 2110 can be segregated into 2111 to 2119 by the district for internal use. All expenditures coded from 2110 to 2119 should be combined for reporting purposes on the F-196 under the object code 2110.

The types of certificated salaries include, but are not limited to:

<b>Object Code</b>	<b>Description</b>
<b>Personal Services – Certificated Employee Salaries</b>	
2110	Salaries of Regular Certificated Employee
	<ul style="list-style-type: none"> <li>• Basic employment contract, including retroactive pay</li> </ul>
2120	Salaries of Temporary Certificated Employees and Substitutes
	<ul style="list-style-type: none"> <li>• Compensation of substitutes or other temporary personnel</li> </ul>
2130	Salaries for Time Outside the Contracted Teaching Day not Paid by Contract
	<ul style="list-style-type: none"> <li>• Optional days</li> <li>• Miscellaneous hourly rates of compensation</li> </ul>
2140	Salaries for Sabbatical Leave–Certificated
2150	Supplemental Contracts–Certificated
	<ul style="list-style-type: none"> <li>• Supplemental teaching or academic duty contract</li> <li>• Supplemental extracurricular duty contract</li> <li>• Additional days contract</li> <li>• Other special contracts for time or responsibility</li> </ul>
2160	Other Salaries–Certificated
	<ul style="list-style-type: none"> <li>• Special contract provisions such as tax-sheltered annuity, housing allowance, mileage, or auto allowance</li> <li>• Deferred, or grievance-awarded compensation</li> <li>• Annual sick leave buy-back</li> <li>• Retirement sick leave buy-back and vacation buy-back</li> <li>• Employment termination settlements</li> </ul>
2170	Other Salaries–NBCT
	<ul style="list-style-type: none"> <li>• National Board Certificated Teacher (NBCT)</li> </ul>

### ***2110 – Salaries of Regular Certificated Employees***

Amounts paid to full-time and part-time-permanent certificated employees of the school district. Include basic teaching employment contracts. Exclude amounts paid

to employees for supplemental contracts. Use NCES code 2150 for supplemental contracts.

### ***2120 Salaries of Temporary Certificated Employees and Substitutes***

Amounts paid to substitute teachers and other temporary certificated employees of the school district who are hired on a temporary or substitute basis. Exclude amounts paid to employees for supplemental contracts. Use NCES code 2150 for supplemental contracts.

### ***2130 Salaries for Time Outside the Contracted Teaching Day not Paid by Contract***

Amounts paid to certificated employees of the school district in either temporary or permanent positions for work performed in addition to and outside of the normal work period for which the certificated employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations and interpretation. Exclude amounts paid under supplemental contracts. Use NCES code 2150 for supplemental contracts.

### ***2140 Salaries for Sabbatical Leave–Certificated***

This object code is used to identify amounts paid by the School District to certificated employees on sabbatical leave. Exclude amounts paid under supplemental contracts. Use NCES code 2150 for supplemental contracts.

### ***2150 Supplemental Contracts–Certificated***

Amounts paid to certificated employees of the school district in either temporary or permanent positions for work performed under supplemental contracts which are in addition to and outside of the employee's regular work assignment. This includes time or responsibility compensation for such assignments as coaching, extra-curricular activity sponsorship, supplemental contract pay for curriculum development, and other arrangements that are not a part of an employee's base compensation package.

- Supplemental teaching or academic duty contract
- Supplemental Extracurricular duty contract
- Additional days contracts

**2160 Other Salaries—Certificated**

This code is used to identify amounts paid by the school district to certificated employees for other salaries not listed elsewhere.

- Special contract provisions such as tax-sheltered annuity, housing allowance, mileage, or auto allowance.
- Deferred or grievance-awarded compensation
- Annual sick-leave buy-back
- Retirement sick-leave and vacation leave buy-back
- Employment termination settlements

**2170 Other Salaries—NBCT**

This code is used to identify amounts paid by the school district for National Board Certificated Teacher (NBCT) bonuses.

**Object 3XXX Salaries—Classified Employees**

Object Title Code 3 is used to record the gross salary for personal services rendered by classified employees, including personnel substituting for those in permanent positions while on the payroll of the school district. A classified employee is any person employed by a district in a position that does not require a teaching certificate.

Classified employee salary expenditures are charged to specific object codes. The object codes listed below are for F-196 reporting.

**NCES Object Code Customization**

Your district can customize the codes for specific use. In most situations where a four-digit NCES object code ends in "0," districts can replace the last digit with codes "1" to "9" to segregate types of costs within a category. For example: Salary code 3110 can be segregated into 3111 to 3119 by the district for internal use. All expenditures coded from 3110 to 3119 should be combined for reporting purposes on the F-196 under the object code 3110.

<b>Object Code</b>	<b>Description</b>
3110	Salaries of Regular Classified Employees
	<ul style="list-style-type: none"> <li>• Compensation for assigned hours per day or paid days per year including, but not limited to, normal workdays and holidays</li> </ul>
3120	Salaries of Temporary Classified Employees and Substitutes
	<ul style="list-style-type: none"> <li>• Compensation of substitutes or other temporary personnel</li> </ul>
3130	Salaries for Time Outside the Workday and Overtime Pay
	<ul style="list-style-type: none"> <li>• Overtime hours or additional hours</li> </ul>
	<ul style="list-style-type: none"> <li>• Optional days</li> </ul>
3140	Salaries for Sabbatical Leave–Classified
3150	Supplemental Contracts–Classified
	<ul style="list-style-type: none"> <li>• Supplemental extracurricular duty contract</li> </ul>
	<ul style="list-style-type: none"> <li>• Other special contracts for time or responsibility</li> </ul>
3160	Other Salaries–Classified
	<ul style="list-style-type: none"> <li>• Special contract provisions such as tax-sheltered annuity, housing allowance mileage, or auto allowance</li> </ul>
	<ul style="list-style-type: none"> <li>• Deferred, or grievance-awarded compensation</li> </ul>
	<ul style="list-style-type: none"> <li>• Annual sick leave buy-back</li> </ul>
	<ul style="list-style-type: none"> <li>• Retirement sick leave buy-back and vacation buy-back</li> </ul>
	<ul style="list-style-type: none"> <li>• Employment termination settlements</li> </ul>

### ***3110 Salaries of Regular Classified Employees***

Amounts paid for work performed by full-time and part-time permanent classified employees of the school district. Exclude amounts paid under supplemental contracts for additional time or responsibility. Use NCES code 3150 for supplemental salaries.

### ***3120 Salaries of Temporary Classified Employees and Substitutes***

Amounts paid to substitute classified employees of the school district who are hired on a temporary or substitute basis. Exclude amounts paid under supplemental contracts for additional time or responsibility. Use NCES code 3150 for supplemental salaries.



**3130 Salaries for Time Outside the Workday and Overtime Pay**

Amounts paid to classified employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the classified employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations and interpretation. Exclude amounts paid under supplemental contracts for additional time or responsibility. Use NCES code 3150 for supplemental salaries.

**3140 Salaries for Sabbatical Leave–Classified**

This object code is used to identify amounts paid by the school district to classified employees on sabbatical leave. Exclude amounts paid under supplemental contracts for additional time or responsibility. Use NCES code 3150 for supplemental salaries.

**3150 Supplemental Contracts–Classified**

Amounts paid to classified employees of the school district in either temporary or permanent positions for work performed under supplemental salary contracts which are in addition to the employee's regular work assignment. This includes time or responsibility compensation for such assignments as coaching, extra-curricular activity sponsorship, supplemental pay for curriculum development, and other arrangements that are not a part of an employee's base compensation package.

**3160 Other Salaries–Classified**

Amounts paid to classified employees of the school district for salaries not included elsewhere.

- Special contract provisions such as tax-sheltered annuity, housing allowance, mileage, or auto allowance.
- Deferred or grievance-awarded compensation
- Annual sick-leave buy-back
- Retirement sick-leave and vacation leave buy-back
- Employment termination settlements

## Object 4XXX Employee Benefits and Payroll Taxes

Object Title Code 4 is used to record amounts paid by the school district on behalf of employees; generally, all expenditures for employee payroll-generated benefits and employer taxes. These amounts are not included in the gross salary but are in addition to that amount. Such payments are benefit payments and, while not paid directly to employees, are part of the cost of personal services. Employee benefits and payroll taxes are reported at the 4200 level to align with NCES object codes for personnel benefits and taxes. The following codes segregate the various benefits and taxes by employee type. These codes are required for F-196 reporting.

Object Code	Description
4212	Group Insurance–Certificated Staff
	<ul style="list-style-type: none"> <li>Life, AD&amp;D, Long-Term and Short-Term Disability</li> </ul>
4213	Group Insurance–Classified Staff
	<ul style="list-style-type: none"> <li>Life, AD&amp;D, Long-Term and Short-Term Disability</li> </ul>
4222	Federally Mandated Insurance–Certificated Staff
	<ul style="list-style-type: none"> <li>OASI (social security and Medicare)</li> </ul>
4223	Federally Mandated Insurance–Classified Staff
	<ul style="list-style-type: none"> <li>OASI (social security and Medicare)</li> </ul>
4232	Retirement Contributions–Certificated Staff
	<ul style="list-style-type: none"> <li>State retirement systems (TRS)</li> <li>Employee Local Retirement Plan</li> </ul>
4233	Retirement Contributions–Classified Staff
	<ul style="list-style-type: none"> <li>State retirement systems (SERS and PERS)</li> <li>Employee Local Retirement Plan</li> </ul>
4242	On-Behalf Payments–Certificated Staff
4243	On-Behalf Payments–Classified Staff
4252	Tuition Reimbursement–Certificated Staff
4253	Tuition Reimbursement–Classified Staff
4262	Unemployment Compensation–Certificated Staff
4263	Unemployment Compensation–Classified Staff
4272	Worker's Compensation–Certificated
	<ul style="list-style-type: none"> <li>Industrial insurance, medical aid, and supplemental pension contributions</li> </ul>
4273	Worker's Compensation–Classified Staff
	<ul style="list-style-type: none"> <li>Industrial insurance, medical aid, and supplemental pension contributions</li> </ul>

<b>Object Code</b>	<b>Description</b>
4282	Health Benefits–Certificated Staff
	<ul style="list-style-type: none"> <li>• Medical, Dental, Vision, etc.</li> </ul>
4283	Health Benefits–Classified Staff
	<ul style="list-style-type: none"> <li>• Medical, Dental, Vision, etc.</li> </ul>
4292	Other Employee Benefits–Certificated Staff
4293	Other Employee Benefits–Classified Staff

***4212 Group Insurance–Certificated Staff******4213 Group Insurance–Classified Staff***

Employer’s share of life insurance, accidental death and disability, long-term disability, and short-term disability insurance plans.

***4222 Federally Mandated Insurance–Certificated Staff******4223 Federally Mandated Insurance–Classified Staff***

Employer’s share of federally mandated Medicare and Social Security insurance plans paid by the school district.

***4232 Retirement Contributions–Certificated Staff******4233 Retirement Contributions–Classified Staff***

Employer’s share of contributions into Washington State TRS, SERS, and PERS pension plans, or local employee retirement plans, paid by the school district.

***4242 On-Behalf Payments–Certificated Staff******4243 On-Behalf Payments–Classified Staff***

Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. An example of this would be if the state sent resources directly to the retirement systems as a state match of the retirement contributions of school district personnel. The flow of resources from the state to DRS are made on behalf of the school district.

**Note:** This account is not used to record benefit payments made by the district. This account would be used if another agency made benefit payments on behalf of the

district. An equal revenue amount should be recognized and recorded depending on the source of the payment.

***4252 Tuition Reimbursement–Certificated Staff***

***4253 Tuition Reimbursement–Classified Staff***

Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based on school district policy.

***4262 Unemployment Compensation–Certificated Staff***

***4263 Unemployment Compensation–Classified Staff***

Amounts paid by the school district to provide unemployment compensation for its employees. Also include amounts paid by the school district to provide paid family and medical leave for its employees under FMLA.

***4272 Workers' Compensation–Certificated Staff***

***4273 Workers' Compensation–Classified Staff***

Amounts paid by the school district to provide workers' compensation insurance for its employees.

***4282 Health Benefits–Certificated Staff***

***4283 Health Benefits–Classified Staff***

Amounts paid by the school district to provide health benefits for its current employees or retired employees for medical, dental, vision, and other medically related insurance coverage for whom benefits are paid.

***4292 Other Employee Benefits–Certificated Staff***

***4293 Other Employee Benefits–Classified Staff***

Amounts paid by the school district for employee assistance program benefits, which are not classified above. Depending upon the type of benefit, these may be included as gross income on W-2's (e.g., auto allowance).

## **Object 5XXX Supplies, Instructional Resources, and Non-capitalized Items**

Object Title Code 5 is used to record amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Supplies, instructional resources, and non-capitalized items are reported in the 56XX object code level to align with NCES object codes for supplies.

Non-capitalized items recorded here are items of equipment that are not reported under Object 9 Capital Outlay. The items must have a useful life of less than one year or have an acquisition cost that is less than \$5,000 or the minimum capitalization value established by the school district. Refer to the district's capital assets policy for the criteria for distinguishing between a supply item and an equipment item. Items that contribute to a district's capital assets must be coded as equipment items in the 97XX object code series.

### ***NCES Object Code Customization***

Your district can customize the codes for specific use. In most situations where a four-digit NCES object code ends in "0," districts can replace the last digit with codes "1" to "9" to segregate types of costs within a category. For example: General Supplies, code 5610, can be segregated into 5611 to 5619 by the district for internal use. All expenditures coded from 5610 to 5619 should be combined for reporting purposes on the F-196 under the object code 5610.

The types of supplies include, but are not limited to:

<b>Object Code</b>	<b>Description</b>
5610	General Supplies: Instructional and Non-instructional Resources
5626	Motor Vehicle Fuels
5630	Food (Programs 89 and 98 only)
5640	Books and Periodicals
5650	Supplies—Technology Related

**5610 General Supplies: Instructional and Non-instructional Resources**

Expenditures for the purchase of all consumable supplies (other than those listed for other NCES Object Codes below) for the operation of a school district. These items may also lose their identity through fabrication or incorporation into a different or more complex unit or structure. Include postage, freight, and cartage for the delivery of these supplies. Supplies, instructional resources, and other non-capitalized items include, but are not limited to:

- Accessories and parts
- Assessment tests
- Building and hardware supplies and components
- Copy supplies
- Custodial supplies
- Fertilizers
- Glassware
- Hand tools
- Instructional materials
- Lumber
- Office and library supplies
- Paper products
- Postage
- Preprinted forms
- Science class chemicals
- Transportation parts, and lubricants
- Workbooks and kits

**5626 Motor Vehicle Fuels**

Expenditures for gasoline, diesel, propane, and other fuels for use in motor vehicles; purchased in bulk or from service stations.

**5630 Food**

Expenditures for food used in the school food service program. This object code is used only in Program 98, Food Services, or in Program 89, for a Child and Adult Care Food Program (CACFP). This object code will also include any costs to process USDA Donated Food into alternate end products through commodity processing contracts.

Food acquired and used in instructional programs or for other purposes allowed by district policy is charged to object code 5610.

### ***5640 Books and Periodicals***

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including library and reference books. This category includes the cost of workbooks, textbook binding, or repairs, as well as textbooks that are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books.

### ***5650 Supplies—Technology Related***

Technology-related supplies are typically used in conjunction with technology-related hardware or software. Some examples are electronic textbooks, CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. E-readers, including Kindles and iPads, that fall below capitalization thresholds should be reported here.

Licenses and fees, for services such as subscriptions to research materials over the Internet, should be reported under 7530 Communications.

Items that contribute to a district's capital assets must be coded as equipment items in object code 9734 or 9735.

## **Object 6XXX (Not Used)**

## **Object 7XXX Purchased Services**

Object Title Code 7 is used to record expenditures for services and associated goods from independent contractors or service providers that are rendered to the school district under expressed or implied contracts, with the exception of specific expenditures entered into for the expressed purposes classified as Object 8 Travel. Independent contractors or service providers are not employees of the school district. Payments to independent contractors or service providers may include labor together with goods or materials and related charges furnished in the performance of such labor.

If such expenditures increase the value or life of an asset, they should be recorded in Object 9 Capital Outlay.

### ***NCES Object Code Customization***

Your district can customize the codes for specific use. In most situations where a four-digit NCES object code ends in "0," districts can replace the last digit with codes "1" to "9" to segregate types of costs within a category. For example: Cleaning Services, code 7420, can be segregated into 7421 to 7429 by the district for internal use. All expenditures coded from 7420 to 7429 should be combined for reporting purposes on the F-196 under the object code 7420.

Purchased Services are segregated into several category types: 73XX is for professional and technical services; 74XX is for property services; 75XX is for other services; 76XX is energy related costs; 78XX is related to debt services; and 79XX is other items. Purchased services include, but are not limited to:

<b>Object Code</b>	<b>Description</b>
<b>73XX</b>	<b>Purchased Services—Professional and Technical</b>
7310	Office and Administrative Services
7311	Election Fees
7320	Professional Educational Services
7321	Contracted Teachers
7322	Contracted Educational Staff Associates
7330	Employee Training and Development Services
7340	Other Professional Services
7341	Legal Services for District Support
7342	Audit Services
7343	Other Legal Services
7350	Technical Services
7351	Data Processing and Coding Services
7352	Other Technical Services
<b>74XX</b>	<b>Purchased Services—Property</b>
7410	Utility Services (Water/Sewer)
7420	Cleaning Services (Garbage Service, Contracted Custodial, Snow Removal)
<b>743X</b>	<b>Repairs and Maintenance Services</b>
7431	Non-Technology-Related Repairs and Maintenance



<b>Object Code</b>	<b>Description</b>
7432	Technology—Related Repairs and Maintenance
<b>744X</b>	<b>Rentals</b>
7441	Rentals of Land and Buildings
7442	Rentals of Equipment and Vehicles
7443	Rentals of Computers and Related Equipment (Activities 32 and 72 only)
7450	Contractor Services (minor renovating, remodeling)
7490	Other Purchased Property Services
<b>75XX</b>	<b>Other Purchased Services</b>
<b>751X</b>	<b>Student Transportation Services</b>
7511	Student Transportation Purchased From Another School District or ESD
7512	Student Transportation Purchased From an LEA or SEA Out-of-State
7519	Student Transportation Services Purchased From Another Source
7520	Insurance Premiums (Property, Liability, Vehicle, etc.) (Not Employee Benefits)
7530	Communications
7540	Advertising
7550	Printing and Binding
<b>756X</b>	<b>Tuition—(Students)</b>
7565	Tuition Paid to Postsecondary Schools (Dual Credit)
7569	Tuition—Other
7570	Food Service Management (FSMC)
7580	Registration and Entrance Fees
<b>759X</b>	<b>Interagency Purchased Services</b>
7591	Services Purchased From Another School District or ESD
7592	Services Purchased From Another LEA or SEA Out-of-State
<b>762X</b>	<b>Energy</b>
7621	Natural Gas
7622	Electricity
7623	Bottled Gas
7624	Oil
7625	Coal
7629	Other Energy
<b>78XX</b>	<b>Debt Service and Fees</b>

<b>Object Code</b>	<b>Description</b>
7810	Dues and Fees
7820	Settlements and Judgments Against the School District
<b>783X</b>	<b>Debt-Related Expenditures and Expenses</b>
7831	Redemption of Principal
7832	Interest on Long-Term Debt
7833	Bond Issuance and Other Debt-Related Costs
7835	Interest on Short-Term Debt
<b>79XX</b>	<b>Other Items</b>
7950	Special Items
7960	Extraordinary Items

## **73XX Purchased Services—Professional and Technical**

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.

### ***7310 Office and Administrative Services***

Services in support of the various policy-making and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax collecting services.

#### ***7311 Election Fees***

Services in support of School Board authorized elections.

### ***7320 Professional Educational Services***

Services supporting the instructional program and its administration. Included are curriculum improvement services, and contracted para educational services.

**7321 Contracted Teachers**

Contracted instructional services supporting the instructional program of the district as defined under WAC 392-121-206 and in association with the use of S-275 duty code 630.

**7322 Contracted Educational Staff Associates**

Services supporting the instructional program of the district as defined under WAC 392-121-206 and in association with the use of S-275 duty code 640. This includes counseling and guidance services, and library and media support services.

**7330 Employee Training and Development Services**

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees, charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training by third-party vendors. All expenditures should be captured in this NCES Code regardless of the type or intent of the training course or professional learning activity.

IRS guidelines allow school districts to provide their employees with a job-related education assistance program (EAP) each year. Review *IRS Publication 970, Tax Benefits for Education*, for qualifications and restrictions. When an employee receives an EAP reimbursement greater than the maximum allowed, the benefit becomes taxable income. Use Object Code 2160 for taxable income.

**7340 Other Professional Services**

Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dietitians, editors, negotiations specialists, paying agents, system analysts, planners, brokers, etc. Costs incurred for fingerprinting and background checks should use this NCES Code. Audit costs charged directly to programs should use this NCES Code. Bond issuance costs should be coded in this NCES Code series.

### ***7341 Legal Services for District Support***

Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.

### ***7342 Audit Services***

Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

### ***7343 Other Legal Services***

All other legal costs supporting district services not related to the services incurred under Object Code 7341. This could include, but is not limited to work performed by personnel attorneys, construction attorneys, and contract write-up services.

### ***7350 Technical Services***

Services to the school district that are not regarded as professional; but require basic scientific knowledge, manual skills, or both. Included are purchasing and warehousing services, graphic arts, etc.

### ***7351 Data Processing and Coding Services***

Services to the school district including data entry, formatting, processing services, and programming.

### ***7352 Other Technical Services***

Services to the school district other than data processing and related services.

## **74XX Purchased Services—Property**

Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**7410 Utility Services**

Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewer services are included here.

Cleaning services are not included here but are coded to 7420; Telephone and internet services are not included here but are coded to 7530. Energy services are classified under the 762X object code series.

**7420 Cleaning Services**

Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, recycling, shredding, and garbage disposal services, snow plowing, custodial services, laundry services, and lawn care services.

**743X Repairs and Maintenance Services**

Expenditures for repairs and maintenance services not provided directly by school district personnel. These include contracts and agreements covering the upkeep of buildings and equipment.

**7431 Non-Technology-Related Repairs and Maintenance**

Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here but are classified under NCES Code 7450.

**7432 Technology Related Repairs and Maintenance**

Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).

**744X Rentals**

Costs for renting or leasing land, buildings, equipment, and vehicles.

**7441 Rentals of Land and Buildings**

Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.

**7442 Rentals of Equipment and Vehicles**

Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. This should be coded to the Program and Activity where the equipment or vehicle is used. This code excludes the costs associated with the rental of computers or other technology-related equipment.

**7443 Rentals of Computers and Related Equipment**

Expenditures for leasing or renting computers or related equipment for both temporary and long-range use. This should be coded to the Program where the equipment is being used. For use with Activity 32 and 72 only.

**7450 Contractor Services**

Includes amounts paid to contractors for minor, renovating, and remodeling of facilities. Expenditures related to contracts and agreements covering the upkeep of buildings and non-technology equipment should be charged to 7431. Expenditures related to new construction and major renovation should be charged to NCES Code 9720.

**7490 Other Purchased Property Services**

Purchased property services which are not classified above. Include moving costs associated with classroom reassignments and redesigns. Communication services are not included here but are included in NCES Code 7530.

**75XX Other Purchased Services**

Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property

Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

### ***751X Purchased Services—Student Transportation Services***

Expenditures for transporting students to and from school and other activities. Expenditures for the rental of buses, operated by personnel on the payroll of the school district, are not recorded here but under object code 7442.

#### ***7511 Student Transportation Purchased From Another School District or ESD***

Payments to the ESD or another school district for transporting students to and from school and school-related events. Include expenditures related to Transportation Cooperatives. To-and-From transportation is coded to Program 99. Non-To-and-From transportation is coded to the Program utilizing the service. Expenditures for the rental of buses, operated by personnel on the payroll of the school district, are not recorded here but under object code 7442.

#### ***7512 Student Transportation Purchased From an LEA or SEA Out-of-State***

Payments to other LEA OR SEA outside the state for transporting students to and from school and school-related events. To-and-From transportation is coded to Program 99. Non-To-and-From transportation is coded to the Program utilizing the service.

#### ***7519 Student Transportation Services Purchased From Another Source***

Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. Include payments for contracted vendor services and reimbursements for student transportation on public carriers.

#### ***7520 Insurance Premiums***

Expenditures for all types of insurance coverage, including property, liability, fidelity, and vehicle insurance. Employee insurance benefits are coded to the 42XX series.

#### ***7530 Communications***

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice

communication services; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communication services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communication services to establish or maintain postage machine rentals, express delivery services, and couriers. Include licenses and fees for search engine products and subscriptions to research materials over the Internet. Expenditures for software, both 'downloaded' and 'off-the-shelf,' should be coded to NCES Codes 5650 or 9735.

### ***7540 Advertising***

Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to NCES Code 7340.

### ***7550 Printing and Binding***

Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters as well as printing and binding school district publications.

Preprinted standard forms are not charged here, but are recorded under 5610, General Supplies.

The costs of binding and other repairs to schoolbooks are not charged here, but are recorded under 5640, Books and Periodicals.

### ***756X Tuition***

Contracted expenditures to reimburse other educational agencies for instructional services to students of the paying school district.

### ***7565 Tuition Paid to Postsecondary Schools***

Contracted expenditures to reimburse Postsecondary Schools for instructional services to students of the paying school district. Included here are payments made in association with dual credit programs such as Running Start.



**7569 Tuition—Other**

Tuition paid to other governmental organizations as reimbursement for providing specialized instructional services to resident students of the paying school district. Examples may include services from out-of-state educational agencies and district placement for special educational services.

**7570 Food Service Management**

Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Fixed fee contracts for food service used by those Districts who are paying an outside vendor a fixed fee for their food service costs. Used only with Food Services, Program 98.

Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate NCES Code.

**7580 Registration and Entrance Fees**

This account is used to record expenditures for authorized registration and entrance fees in accordance with the policies of the school district. Payments for event registrations and entrance costs are charged here. Travel, meals, and lodging costs should be charged to NCES Code 8580. Employee training courses or professional learning activities should be charged to NCES Code 7330.

**759X Interagency Purchased Services**

Any interdistrict payments other than tuition or transportation should be classified here. This code identifies payments for services made between a school district and other government entities. Examples of such services are data processing, media services, nursing, and guidance.

**7591 Services Purchased From Another School District or ESD**

Payments to ESDs or other school districts within the state for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance, assessment, and membership costs. Tuition must be reported with NCES Code 7569. Transportation must be reported with NCES Code 7511.

**7592 Services Purchased From Another LEA or SEA Out-of-State**

Payments to another LEA or SEA outside the state for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing, and guidance. Tuition must be reported with NCES Code 7569. Transportation must be reported with NCES Code 7512.

**762X Energy**

Record expenditures for energy, including natural gas, electricity, bottled gas, oil, coal, and for services received from public and private utility companies as described below. Vehicle fuel is recorded as a supply cost under code 5626.

**7621 Natural Gas**

Expenditures for gas utility services from a private or public utility company.

**7622 Electricity**

Expenditures for electric utility services from private or public utility company.

**7623 Bottled Gas**

Expenditures for bottled gas, such as propane gas received in tanks normally used for heating. Propane fuel used as fuel for buses should be coded to 5626.

**7624 Oil**

Expenditures for bulk oil normally used for heating.

**7625 Coal**

Expenditures for coal normally used for heating.

**7629 Other Energy**

Expenditures for energy that cannot be classified in one of the foregoing categories.

## **78XX Debt Service and Fees**

Amounts paid for goods and services not otherwise classified above.

### ***7810 Dues and Fees***

Expenditures or assessments for membership in professional or other organizations, as well as student fees (such as entry fees to contest). Tuition expenditures should be reported in NCES Codes 7565 or 7569. Expenditures associated with registration, participation, or entrance to an event should be coded to NCES Code 7580. Fees for professional services should be charged to the appropriate 73XX series code.

### ***7820 Settlements and Judgements Against the School District***

Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance but are of a type that might have been covered by insurance. Amounts paid as the result of mediation or court decisions are recorded here. This would include student transportation liability claims incurred and paid by the school district. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. The proper coding for employee disputes usually is dictated by the terms of the legal settlement (e.g., employee disputes, which award compensation, should be coded to salary). Code 7820 is appropriate for noncompensation post-employment settlements.

## ***783X Debt-Related Expenditures and Expenses***

### ***7831 Redemption of Principal***

Expenditures to retire bonds (including current and advance refundings) and long-term loans, including lease-purchase arrangements. For use with Activity 84 only.

### ***7832 Interest on Long-Term Debt***

Expenditures for interest on bonds and notes, including lease-purchase arrangements. For use with Activity 83 only.

**7833 Bond Issuances and Other Debt-Related Costs**

Expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. For use with Activity 85 only.

**7835 Interest on Short-Term Debt**

Expenditures for interest on short-term debt or anticipation notes. For use with Activity 83 only.

**79XX Other Items**

This series of codes is used to classify transactions which are unusual and infrequent. Costs recorded here require accounting control and reporting by the school district.

**7950 Special Items**

This code is used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions; or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items may also include events that are not within the control of the district.

In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

**7960 Extraordinary Items**

This code is used to classify items in accordance with APB Opinion No. 30 which are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this may include significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm; or costs related to an environmental disaster.

In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

## Object 8XXX Travel

Object Title Code 8 is used to record expenditures for authorized travel in accordance with the policies of the school district. This travel may include contractual services for transporting school district employees, students, employment candidates, and representatives from place to place and the furnishing of accommodations incidental to travel and other expenditures necessitated by travel. Do not include expenditures for transporting students to and from school, instruction sites, or extracurricular activities which are recorded in Program 99 or the ASB Fund.

### ***NCES Object Code Customization***

Your district can customize the codes for specific use. In most situations where a four-digit NCES object code ends in "0," districts can replace the last digit with codes "1" to "9" to segregate types of costs within a category. For example: Employee Travel, code 8580, can be segregated into 8581 to 8589 by the district for internal use. All expenditures coded from 8580 to 8589 should be combined for reporting purposes on the F-196 under the object code 8580.

<b>Object Code</b>	<b>Description</b>
8580	Travel, Meals, and Lodging

### ***8580 Travel, Meals, and Lodging***

Expenditures for transportation, meals, lodging, and other expenses authorized in accordance with the policies of the school district. This travel may include contractual services for transporting school district employees, students, employment candidates, and representatives from place to place and the furnishing of accommodations incidental to travel and other expenditures necessitated by travel. Payments for per diem in lieu of reimbursements for subsistence are also charged here. Registration and entrance registration fees should be coded to NCES Code 7580. Contractual services, providing student transportation, should be charged to 7511, 7512, or 7519. Trip costs that utilize the district's bus fleet are charged out from Program 99 to the program utilizing the service in the debit and credit transfer process.

Travel expenditures include the following:

- Airplane, railroad, bus, and taxi
- Automobile rental
- Incidental expenditures, such as:
  - Baggage transfer fees
  - Garage
  - Parking
  - Storage
  - Lodging and meal subsistence on an actual or per diem basis
  - Mileage for use of personal automobile

## **Object 9XXX Capital Outlay**

Object Title Code 9 is used to record expenditures for capitalized equipment and improvements to buildings and grounds infrastructure. While real property and buildings are included in the list of NCES Object Codes described below, related expenditures shall be included in the Capital Projects Fund according to RCW 28A.320.330 (2).

Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition cost which is the lesser of the capitalization policy established by the school district or \$5,000. Included are those items composed of component items (individually not meeting the capitalization amount, but in total meets the capitalization amount).

Improvements to buildings and grounds infrastructure are defined as those expenditures that materially increase the value or useful life of the buildings or grounds facility.

Capital outlay expenditures may include, but are not limited to, the following:

- Air conditioner and other cooling equipment
- Automobiles, trucks, tractors, vans, and other vehicles
- Boilers, furnaces, and other heating equipment
- Building and equipment major repairs and improvements
- Communications equipment
- Computers, printers, and other peripheral equipment
- Furniture and fixtures
- Instructional equipment
- Lunchroom equipment
- Office machines

<b>Object Code</b>	<b>Description</b>
<b>97XX</b>	<b>Property</b>
9710	Land and Improvements
9720	Buildings
<b>973X</b>	<b>Equipment</b>
9731	Machinery
9732	Vehicles
9733	Furniture and Fixtures
9734	Technology-Related Hardware
9735	Technology Software
9739	Other Equipment
<b>99XX</b>	<b>Other Items</b>
9950	Special Items
9960	Extraordinary Items

## **97XX Property**

RCW 28A.320.330 (2) states that a capital projects fund (CPF) shall be established for major capital purchases. In general, CPF money is used for the purposes described in RCW 28A.530.010, which includes, but is not limited to, land and buildings. Normally, NCES Code 9710, Land, and 9720, Buildings, are related to purchases in the Capital Projects Fund.

The NCES codes are not necessary in the CPF because related purchases are recorded by Type Code. In the event a district wishes to utilize object codes in their CPF, the object codes are described here.

Expenditures for acquiring capital assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment. Items that do not contribute to a district's capital assets, as evaluated by the district's capital assets policy, may be coded as supply items.

### ***9710 Land and Improvements***

This expenditure code is used for the purchase of land and the original improvements thereon. Purchases of air and mineral rights are included here. Also included are special assessments against the school district for capital improvements, such as streets, curbs, and drains.

## **9720 Buildings**

This expenditure code is used for the acquisition of existing buildings and construction of buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems.

- Expenditures for installment or lease payments, except interest, that have a terminal date and result in the acquisition of buildings should be assigned to NCES Codes 7831 and 7832.
- Expenditures contracted for minor alterations and renovations of buildings should be recorded under NCES Code 7450.
- Buildings built and alterations performed by the school district's own staff are charged to NCES Codes 21XX, 31XX, 42XX, 5610, and 9730, as appropriate.
- Building rent is recorded in NCES Code 7441.

## **973X Equipment**

Expenditures for the initial and replacement items of equipment, such as machinery, furniture, fixtures, and vehicles. Machinery, vehicles, furniture, and fixtures (including teacher desks, chairs, and file cabinets), technology equipment, and other equipment acquired for a particular program should be charged to the appropriate program code. The district's capital asset policy establishes criteria for when equipment must be capitalized and included on the district's property inventory records. Usually, this criterion requires equipment costing above a certain dollar amount to be capitalized. Capitalized equipment must be coded with Object Code 9.

- Machinery, vehicles, furniture, and fixtures, which do not meet the criteria for capitalization, should be coded to NCES Code 5610, Supplies.
- Technology-related equipment, which does not meet the criteria for capitalization, should be coded to Object Code 5 in NCES Code 5650, Supplies–Technology Related.
- Districts may use these object codes in the CPF and TVF, but there are no reporting requirements to do so.

## **9731 Machinery**

Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are ovens, freezers, lathes, drill presses, printing presses, microscopes, etc.



**9732 Vehicles**

Expenditures for vehicles that are licensed and to be used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans.

**9733 Furniture and Fixtures**

Expenditures for equipment used for sitting; as a support for writing and work activities; and a storage space for material items.

**9734 Technology-Related Hardware**

Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related hardware that meet the standards for classification as a supply should be coded to Object Code 5, NCES Code 5650, Supplies–Technology Related.

**9735 Technology Software**

Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to NCES Code 5650, Supplies–Technology Related.

**9739 Other Equipment**

Expenditures for all other equipment not classified elsewhere in the 973X NCES Code series.

**99XX Other Items****9950 Special Items**

This code is used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions; or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items may also include events that are not within the control of the district.

In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

### ***9960 Extraordinary Items***

This code is used to classify items in accordance with APB Opinion No. 30 which are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this may include significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm; or costs related to an environmental disaster.

In the governmental funds, these items should be separately captioned and disclosed in the Notes to the Financial Statements.

## **TRANSFER OBJECTS OF EXPENDITURE**

The transfer objects of expenditure enable a district to transfer certain direct charges to the program using the resources. The transfer objects of expenditure consist of both credit objects of expenditure (Object 1) and debit objects of expenditure (Object 0).

The use of the credit objects of expenditure is limited to certain expenditure centers that manufacture or produce a finished product or service. These manufacturing or servicing expenditure centers are found only in the following three programs: Program 97 Districtwide Support, Program 98 School Food Services, and Program 99 Pupil Transportation.

The finished product or service is in turn used or consumed by other programs. Debit transfer objects of expenditure are used to charge these expenditures to the using programs.

The total debit transfer objects of expenditure must always be in balance with total credit transfer objects of expenditure and must be used exclusively to transfer expenditures from the allowed expenditure centers. While total debit and credit transfer objects must be equal, they do not need to be equal in any particular activity. The debit transfers to a specific activity do not have to equal the credit transfers from that same activity. The debit transfers typically should be to other activities in the recipient program. The transfer objects of expenditure must not be used to correct coding or other errors made on original entries.

Debit transfer objects of expenditure are permitted, unless specifically prohibited, in all activities that have at least one of the Objects of Expenditure 5 through 9 open. This is because the purchased goods and services normally shown in these objects potentially could have been obtained from the production centers in Programs 97, 98, or 99.

Debit transfer objects of expenditure must not be used by districts to direct charge vendor billings to recipient programs for products or services not produced by the manufacturing or servicing expenditure centers of the school district. These must be charged directly to the appropriate activity and object of expenditure in the recipient program.

## **Credit Transfer Limitations**

The use of credit transfer objects of expenditure is limited to transferring certain expenditures from the following activities. Please note two separate activities are provided for making the credit transfer object of expenditure. These two separate activities are Activity 49 Transfers and Activity 59 Transfers. Also note that the definitions of Activity 49 and Activity 59 parallel each other.

### ***School Food Services Series—41 through 44***

The credit transfer object of expenditure is used to transfer to the using program expenditures for banquets, feeding of the elderly, and other feeding operations not chargeable to Program 98 School Food Services. Expenditures for banquets, feeding of the elderly, and other feeding programs provided by outside vendors, and not by Program 98 resources or contractors, should be direct charged to the recipient program.

### ***Pupil Transportation Series—51 through 56***

The credit transfer object of expenditure is used to transfer to the using program expenditures for field trips, rooter buses, and ski school transportation not chargeable to Program 99 Pupil Transportation. Such expenditures are typically charged to the using program on an hourly and mileage rate basis. Also included are motor pool expenditures initially charged to these activities because of common gasoline and maintenance facilities. Expenditures for field trips, rooter buses, etc., provided by outside vendors and not by Program 99 resources or contractors should be direct charged to the recipient program.

***Activity 64 Maintenance***

The credit transfer object of expenditure is used to transfer to the using program expenditures for maintenance not chargeable to Program 97 Districtwide Support.

Examples include the credit transfer object of expenditure used to transfer the expenditures of building remodeling not chargeable to Program 97 for work performed by the school district's own labor force to categorical programs that allow such remodeling expenditures for reimbursement purposes.

Similarly, the credit transfer object of expenditure is used to transfer the expenditures of furniture and equipment built or rebuilt by the school district's own labor force to the program using the furniture.

The following two activities use the "job order" approach for accumulating production center expenditure data because they typically consist of separable, discrete orders or jobs.

***Activity 72 Information Systems***

The expenditures for information systems may be charged to the using program and activity by use of the credit transfer object of expenditure.

***Activity 73 Printing***

The expenditures for printing may be charged to the using program and activity by use of the credit transfer object of expenditure. Since the printing activity is producing a product to be used by various programs and activities, Activity 73 Printing should be considered conceptually to be costed in its entirety to the programs and activities that use the printed material.

***Activity 74 Warehousing and Distribution***

The expenditures for warehousing and distribution may be charged to the using program and activity by use of the credit transfer object of expenditure.

***Activity 75 Motor Pool***

The credit transfer object of expenditure will be used to transfer the expenditure of operations of motor pool to the using program and activity. Since various

programs and activities use the motor pool, Activity 75 Motor Pool should be considered conceptually to be costed in its entirety to the using programs and activities. Such expenditures are typically charged out on an hourly and mileage rate basis.

## Debit and Credit Transfer Illustrations

The use of debit-credit objects to transfer expenditures to other programs or activities are illustrated below. In general, the use of the debit transfer object of expenditure is available in any program-activity in which Objects of Expenditure 5 through 9 are open.

Through the use of the transfer objects of expenditure, school districts will be able to record and report costs of programs both before and after transfers. This will enable school districts to charge expenditure centers and at the same time maintain budgetary control over these manufacturing and service-producing expenditure centers. This full disclosure accounting will give visibility to the transfers.

Illustration A: To transfer banquet expenditures related to a local community organization to Program 89.

(Dr) Program 89, Activity 91, Object 0  
(Cr) Program 98, Activity 49, Object 1

A banquet was held in the school for a local civic organization. Original charges were incurred through Program 98 School Food Services and Activities Series 41 through 44. This entry transfers the charges to Program 89 Other Community Services and Activity 91 Public Activities.

Indicates Debit Transfer				0	
Activity 91 Public Activities			91		
Program 89 Other Community Services	89				
	(Dr)	89 -	91 -	0	
		(Cr)	98 -	49 -	1
Program 98 School Food Services			98		
Activity 49 Transfers				49	
Indicates Credit Transfer					1

Illustration B: To transfer pupil transportation expenditures to the local skill center.

(Dr) Program 45, Activity 27, Object 0  
(Cr) Program 99, Activity 59, Object 1

School buses were used to transport pupils on a skill center project. Original charges were incurred through Program 99 Pupil Transportation and Activity Series 51 through 57. This entry transfers the charge to Program 45 Skill Center Basic—State and Activity 27 Teaching.

Indicates Debit Transfer				0
Activity 27 Teaching		27		
Program 45 Skill Center Basic—State	45			
	(Dr)	45 -	27 -	0
		(Cr)	99 -	59 - 1
Program 99 Pupil Transportation		99		
Activity 59 Transfers			59	
Indicates Credit Transfer				1

Illustration C: To transfer vehicle expenditures to Program 71.

(Dr) Program 71, Activity 27, Object 0  
(Cr) Program 97, Activity 75, Object 1

The expenditures for operating traffic safety education vehicles were originally charged to Program 97 Districtwide Support and Activity 75 Motor Pool. This entry transfers the charge to Program 71 Traffic Safety and Activity 27 Teaching.

Indicates Debit Transfer				0
Activity 27 Teaching		27		
Program 71 Traffic Safety	71			
	(Dr)	71 -	27 -	0
		(Cr)	97 -	75 - 1
Program 97 Districtwide Support		97		
Activity 75 Motor Pool			75	
Indicates Credit Transfer				1

Illustration D: To transfer district printing expenditures to Program 21.

(Dr) Program 21, Activity 27, Object 0  
 (Cr) Program 97, Activity 73, Object 1

The expenditure for printing some instructional material for the special education program was originally charged to Program 97 Districtwide Support and Activity 73 Printing. This entry transfers the charge to Program 21 Special Education, and Activity 27 Teaching.

Indicates Debit Transfer	_____	0		
Activity 27 Teaching	_____	27		
Program 21 Special Education	_____	21		
(Dr)	21 -	27 -	0	
	(Cr)	97 -	73 -	1
Program 97 Districtwide Support	_____	97		
Activity 73 Printing	_____	73		
Indicates Credit Transfer	_____			1

Illustration E: To transfer furniture expenditures to the appropriate program.

(Dr) Program 01, Activity 27, Object 0  
 (Cr) Program 97, Activity 64, Object 1

The expenditure for fabricating furniture for a classroom was originally charged to Program 97 Districtwide Support and Activity 64 Maintenance. This entry transfers the charge to Program 01 Basic Education and Activity 27 Teaching.

Indicates Debit Transfer	_____	0		
Activity 27 Teaching	_____	27		
Program 01 Basic Education	_____	01		
(Dr)	01 -	27 -	0	
	(Cr)	97 -	64 -	1
Program 97 Districtwide Support	_____	97		
Activity 64 Maintenance	_____	64		
Indicates Credit Transfer	_____			1

Illustration F: To transfer pupil transportation expenditures to basic education.

(Dr) Program 01, Activity 27, Object 0

(Cr) Program 99, Activity 59, Object 1

School buses were used to transport pupils to an ecology field trip. Originally charged to Program 99 Pupil Transportation and Activity Series 51 to 54. This entry transfers the trip cost to Program 01 Basic Education and Activity 27 Teaching.

Indicates Debit Transfer				0	
Activity 27 Teaching			27		
Program 01 Basic Education		01			
	(Dr)	01 -	27 -	0	
	(Cr)		99 -	59 -	1
Program 99 Pupil Transportation			99		
Activity 59 Transfers				59	
Indicates Credit Transfer					1

Illustration G: To transfer remodeling expenditures to the disadvantaged program.

(Dr) Program 51, Activity 27, Object 0

(Cr) Program 97, Activity 64, Object 1

A building was partially remodeled by school district employees to accommodate Title I classes. Original charges were incurred through Program 97 Districtwide Support and Activity 64 Maintenance, and Objects 3, 4, 5, and 7. This entry transfers the charges to the end using Program 51 Disadvantaged—Federal and Activity 27 Teaching.

Indicates Debit Transfer				0	
Activity 27 Teaching			27		
Program 51 Disadvantaged		51			
	(Dr)	51 -	27 -	0	
	(Cr)		97 -	64 -	1
Program 97 Districtwide Support			97		
Activity 64 Maintenance				64	
Indicates Credit Transfer					1



Illustration H: To transfer motor pool expenditures to the appropriate program.

(Dr) Program 97, Activity 75, Object 0  
 (Cr) Program 99, Activity 59, Object 1

Motor pool vehicle costs were initially charged to Program 99 Pupil Transportation because of common gas and maintenance facilities. Original charges were to Activity Series 51 through 59 (52 Operations and 53 Maintenance). This entry transfers the charge to Program 97 Districtwide Support and Activity 75 Motor Pool.

Indicates Debit Transfer				0	
Activity 75 Motor Pool		75			
Program 97 Districtwide Support	97				
(Dr)	97 -	75 -	0		
	(Cr)	99 -	59 -	1	
Program 99 Pupil Transportation		99			
Activity 59 Transfers			59		
Indicates Credit Transfer					1

Illustration I: To transfer expenditures for rooter buses to basic education.

(Dr) Program 01, Activity 28, Object 0  
 (Cr) Program 99, Activity 59, Object 1

School buses were used as rooter buses to transport pupils to a school athletic meet. Original charges were to Program 99 Pupil Transportation and Activity Series 51 through 57. This entry transfers the charges to Program 01 Basic Education and Activity 28 Extracurricular.

Indicates Debit Transfer				0	
Activity 28 Extracurricular		28			
Program 01 Basic Education	01				
(Dr)	01 -	28 -	0		
	(Cr)	99 -	59 -	1	
Program 99 Pupil Transportation		99			
Activity 59 Transfers			59		
Indicates Credit Transfer					1

**This page left blank intentionally.**