

CHAPTER 6 – Expenditure Accounts

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30 Optional	1
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60 Maintenance and Operation	1
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20 Buildings.....	2

➤	21 New	2
➤	22 Remodeling	2
30	Equipment	3
➤	31 Initial	3
➤	32 Additional.....	3
40	Energy	3
➤	41 Audits	3
➤	42 Capital Improvements	3
50	Sale, Lease, and Rental Expenditures	3
➤	51 Sale of Real Estate.....	3
➤	52 Lease and Rental of Surplus Real Property	3
60	Bond Issuance Expenditures.....	4
➤	61 Legal.....	4
➤	62 Underwriting	4
➤	63 Other	4
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INTRODUCTION

This chapter illustrates the subsidiary expenditure account structure and contains listings of the expenditure accounts for the various school district funds. Because expenditure account structure and account numbers are not uniform for all funds, this chapter is organized into sections and each section relates to an appropriate fund. The user can find the specific information needed by referring to the appropriate section.

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. The various account structures are summarized below. Immediately following this summary are the account listings and definitions of subsidiary accounts for the general, capital projects, and transportation vehicle funds. For the remaining funds, see the chapters indicated for additional information on the applicable expenditure accounts. Detailed expenditure account listings for these funds are not included in this chapter because of the limited number of expenditure accounts.

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 reserve for encumbrances. At the start of the next fiscal year, encumbrances should be reestablished, if still valid. (GASB Cod. Sec. 1700.129–130.)

See Chapter 7 General Journal Entries for recording examples and Appendix B for the note disclosures required.

FUND	SUBSIDIARY ACCOUNT FORMAT	SECTION
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Information on the following funds are presented in this chapter:

General	XX-XX-X Program-Activity-Object	6-2
Capital Projects	XX-XX-X-X Project-Type-Object-Source/Use Code	6-3
Transportation Vehicle	XX-XX-X Program-Activity-Object	6-4

Information on the following funds can be found in Chapter 9—Information Unique to Each Fund and Account Group:

Debt Service	Subsidiary accounts are not considered necessary because adequate detail is available from the general ledger accounts.	9-9
ASB	XXX Activity	9-3
Private-Purpose Trust	XXX Activity	9-8

The program codes are the last two digits of the revenue codes. The first two digits reflect the source of the funds. The chart below shows the revenue codes for each program.

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PROGRAM/REVENUE DESCRIPTIONS

Program	Description	Revenues	Description
Regular Instruction			
01	Basic Education	7301	Nonhigh Participation
		2101	All Day Kindergarten
Special Education Instruction			
21	Special Education—Supplemental—State	3121	Basic Education Redirection
		4121	Special Education
		4321	
		7121	
		6121	
		6221	
24	Special Education—Supplemental—Federal	6124	Special Education—Supplemental
		6224	
		6324	
26	Special Education—Institutions—State	4126	State Institutions—Special Education
		4326	
29	Special Education—Other—Federal	5329	Impact Aid—Special Education Funding
Vocational Education Instruction			
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	4134	Middle School Vocational Education
38	Vocational—Federal	6138	Secondary Vocational Education
		6238	
		6338	
39	Vocational—Other Categorical		
Skills Center Instruction			
45	Skills Center—Basic—State	2145	Skills Center—Tuition and Fees
		2245	Skills Center—Sales of Goods, Supplies, and Services
		7145	Skills Center
46	Skills Center—Federal	6146	Skills Center
		6246	
		6346	
Compensatory Education Instruction			
51	Disadvantaged—Federal	6151	Disadvantaged
		6251	
		6351	
52	School Improvement—Federal	6152	School Improvement
		6252	
		6352	
53	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	
61	Head Start—Federal	6161	Head Start
		6261	
		6361	
62	Math and Science—Professional Development—Federal	6162	Math and Science—Professional Development
		6262	
		6362	
63	Promoting Academic Success	4163	Promoting Academic Success
		7163	
64	Limited English Proficiency—Federal	6164	Limited English Proficiency
		6264	
		6364	
65	Transitional Bilingual—State	4165	Transitional Bilingual
		4365	
66	Student Achievement—State	4166	Student Achievement
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		
Other Instructional Programs			
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
75	Professional Development—State	4175	Professional Development
76	Targeted Assistance—Federal	6176	Targeted Assistance
		6276	
		6376	
78	Youth Training Programs—Federal	6178	Youth Training Programs
		6278	
		6378	
79	Instructional Programs—Other		
Community Services			
81	Public Radio/Television		
86	Community Schools	2186	Community School—Tuition and Fees

88	Day Care	2188	Day Care—Tuition and Fees
		4188	Day Care
		4388	
		6188	
		6288	
		6388	
		8188	
89	Other Community Services	2289	Other Community Services
		6189	
		6289	
		6389	
		8189	
Support Services			
97	Districtwide Support	7197	Support Services
98	School Food Services	2298	School Food Services
		4198	
		6198	
		6298	
		6398	
		6998	
		7198	
		8198	
99	Pupil Transportation	2299	School Bus Revenue
		4199	Transportation—Operations
		4499	Transportation—Depreciation
		6199	Transportation
		6299	
		6399	
		7199	
		8199	
Other Revenue Accounts			
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	
	2000	Local Support Non-tax	
	2100	Tuition and Fees—Unassigned	
	2200	Sales of Goods, Supplies, and Services—Unassigned	
	2300	Investment Earnings	
	2400	Interfund Loan 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	
3000	State Revenue—General Purpose		

	3100	Apportionment
	3300	Local Effort Assistance
	3600	State Forests
	3900	Other State General Purpose—Unassigned
	4000	State Revenue—Special Purpose
	4100	Special Purpose—Unassigned
	4130	State Matching—Paid Direct to District
No specific Programs assigned to these revenue codes.	4230	State Matching—Paid Direct to Contractor
	4300	Other State Agencies—Unassigned
	5000	Federal Revenue—General Purpose
	5200	General Purpose Direct Federal Grants—Unassigned
	5300	Impact Aid—Maintenance and Operations
	5400	Federal in Lieu of Taxes
	5500	Federal Forests
	6100	Special Purpose—OSPI Unassigned
	6200	Direct Special Purpose Grants
	6300	Federal Grants Through Other Entities—Unassigned
	6310	Medicaid Administrative Match
	7000	Revenues From Other School Districts
	7100	Program Participation—Unassigned
	8000	Other Entities
	8100	Governmental Entities
	8500	Educational Service Districts
	9000	Other Financing Sources
	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	

GENERAL FUND EXPENDITURES

Program Codes

00 Regular Instruction

01 Basic Education

20 Special Education Instruction

21 Special Education—Supplemental—State
24 Special Education—Supplemental—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 Skills Center Instruction

45 Skills Center—Basic—State
46 Skills Center—Federal

50/60 Compensatory Education Instruction

51 Disadvantaged—Federal
52 School Improvement—Federal
53 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
61 Head Start—Federal
62 Math and Science—Professional Development—Federal
63 Promoting Academic Success
64 Limited English Proficiency—Federal
65 Transitional Bilingual—State
66 Student Achievement—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
- 75 Professional Development—State
- 76 Targeted Assistance—Federal
- 78 Youth Training Programs—Federal
- 79 Instructional Programs—Other

80 Community Services

- 81 Public Radio/Television
- 86 Community Schools
- 88 Day Care
- 89 Other Community Services

90 Support Services

- 97 Districtwide Support
- 98 School Food Services
- 99 Pupil Transportation

PROGRAM CODE DESCRIPTION

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.)

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 excess cost expenditures of providing special education and related services for 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, mentally retarded, multi-disabled, deaf-blind, hearing impaired, deaf, communication disordered, visually disabled, emotionally/behaviorally disabled, orthopedically impaired, health impaired, specific learning disabled, autistic, or traumatic brain injured who, by reason thereof, require special education and related services.

Note: Beginning with the 2007–2008 school year, districts are subject to the Washington State Excess Cost Method (WSECM).

The new WSECM continues to rely on each school district’s December federal child count Report 1077–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 they receive.

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 pursuant to WAC 392-172-218 and Medicaid Special Education pursuant to RCW 74.09.5255.

24 Special Education—Supplemental—Federal

Record special education excess cost expenditures for federal grants under the Individuals with Disabilities Education Act (IDEA). Safety net awards (revenue code 6124) should be reflected in program 24 expenditures.

For this federal program, “excess cost” means those expenditures exceeding the minimum average amount that must be spent for the education of children with disabilities. This minimum amount is calculated using a formula in federal regulation. This formula is based on the requirement that an LEA must be able to demonstrate it expended the same amount, or more, of state and/or local resources on the basic education and supplementary services to eligible special education students, exclusive of certain special education expenditures, as they expended for the basic education services to regular students. 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.

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/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 Skills Center Instruction

Record direct expenditures incurred for operating a skills center program approved by OSPI.

The skills center is encouraged to direct charge expenditures such as insurance and items related to grounds and maintenance.

45 Skills Center—Basic—State

Record expenditures for secondary vocational skills center programs that have been approved for funding by OSPI, including state/local match requirements for federal vocational grants.

Teacher salaries and other curricular expenditures should be charged to this program. The skills center program director should be charged to Activity 23 Principal's Office.

46 Skills 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 skills center.

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

50/60 Compensatory Education Instruction

Programs to assist student participation in the regular instruction programs.

51 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:

- 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 F—Comprehensive School Reform
- Title I, Part G—Advanced Placement
- Title X, Part C—McKinney-Vento Homeless Assistance Act, Subtitle B

(Reference: 20 USC 6301–6323, No Child Left Behind Act of 2001, 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 revenue should be recorded under program 57.

52 School Improvement—Federal

Record expenditures from federal grants designed to assist school districts in improving the quality of education. Specific programs include:

- 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—21st Century Learning Centers
- Title V, Part A—Innovative Programs
- Title VI, Part B (1) and (2)—Rural and Low Income Schools

(Reference: No Child Left Behind Act of 2001.)

53 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: No Child Left Behind Act of 2001, 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.
- Adult correctional facilities operated by the Department of Corrections.

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

57 State Institutions—Neglected and Delinquent—Federal

Record expenditures from federal grants (No Child Left Behind Act of 2001, 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: No Child Left Behind Act of 2001, ESEA Title I, Part D, subpart 1.)

Note: ESEA Title I, Part D, subpart 2 funds should be 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.

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: No Child Left Behind Act of 2001, Title II, Part B, Mathematics and Science Partnerships.)

63 Promoting Academic Success

Record expenditures for additional instruction or remediation for students who have not met standard in one or more content areas of the WASL in the spring of their tenth grade year and on each retake thereafter. The funds may be used for extended learning activities, including summer school, before and after school, Saturday classes, skill seminars, assessment preparations, and in-school or out-of-school tutoring. Extended learning activities may occur on the school campus, via the internet, or at other locations and times that meet student needs. Funds allocated under this section shall not be considered basic education funding and shall not supplant funding for existing programs and services.

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, and/or writing English.

(Reference: No Child Left Behind Act of 2001, Title III; 20 USC 3281–3283; 20 USC 3291–3292; 34 CFR, Parts 500, 501, 524, 525, 526, 548, 561, 562, 573, and 574.)

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.)

66 Student Achievement—State

Record expenditures for student achievement. Under this program allowable uses are to extend learning opportunities, to reduce class size, for professional development, early assistance for pre-kindergarten students, and building improvement related to class size reduction.

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 one quarter or more descendent) of a member of a federally recognized Indian tribal government eligible for service by the Bureau of Indian Affairs 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 Parts 273 and 271.)

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 nonreservation-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 expenditures for an accredited course of instruction in traffic safety. Traffic safety education develops in students the skills to safely operate a motor vehicle, the knowledge of motor vehicle laws, and an understanding of the 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.)

75 Professional Development—State

Record expenditures for math and science professional development related to the funding provided under revenue account 4175.

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

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
- Class Size Reduction
- DASA Prevention and Intervention
- Linking Education
- Reading Excellence
- REAP
- Teen Aware
- Full Day Kindergarten Program (This should include costs for the tuition based or levy supported full day kindergarten portion and not identified with any other specific expenditure program.)

80 Community Services

Record in this series expenditures for operating programs primarily for the benefit of the community as a whole or some segment of the community, excluding 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/Television

Record expenditures for the operation of radio/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 and/or service programs on a noncredit and nontuition basis.

(Reference: chapter 28A.620 RCW.)

88 Day Care

Record expenditures for day care centers operated by the school district. Expenditures for the Child Care Food Program are transferred to this program using the debit/credit transfer procedure from Program 98 School Food Services.

(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. Expenditures for the Summer Food Service Program are transferred to this program using the debit/credit transfer procedure from Program 98 School Food Services.

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 14, 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, and the Fresh Fruit and Vegetable Program. Also, record the direct expenditures for serving meals and a la carte items to adults.

Direct expenditures for the Child and Adult Care Food Program and the Summer Food Services Program charged to Program 98 must be transferred using debit/credit transfers. The direct expenditures for the Child and Adult Care Food Program are transferred to Program 88 Day Care. The direct expenditures for the Summer Food Service Program are transferred to Program 89 Other Community Services. All other food service direct expenditures not incurred for the National School Lunch Program, School Breakfast Program, or Special Milk Program are charged to Program 98 and later transferred to the program that sponsored the direct expenditure.

Credit transfers (Activity 49) to transfer expenditures for meal service to other programs and debit other program/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. Other transporting of students and nonstudents may be charged to this program when the expenditures cannot be easily and conveniently separated from the regular transportation expenditures (to and from school, including interdistrict).

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

(Reference: chapter 28A.160 RCW.)

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ACTIVITY CODE DESCRIPTION

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/Related Services
- 27 Teaching
- 28 Extracurricular
- 29 Payments to School Districts

30 Optional

40 School Food Services

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

50 Pupil Transportation

- 51 Supervision
- 52 Operations
- 53 Maintenance
- 56 Insurance
- 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 regional planning (as provided by RCW 36.70.015).

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, e-mail, internet web sites, 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, curriculum, 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.

Instructional employees assigned on a long-term basis to develop new curriculum or to oversee program implementation districtwide should be charged to this activity. Instructional staff released or paid to attend in-service meetings or work on short-term curricular projects should be charged to the same activity as the individual's basic salary.

22 Learning Resources

Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional/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; operation of computers which are located in a central place and utilized for instruction; 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.

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 skills center director, and their secretarial and clerical assistants assigned to coordinate and manage the operation of a school unit.

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 and/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 whose duties are primarily those of attendance tracking. Include those 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.

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.

26 Health/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 expenditures for textbooks under this activity. Also 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-learning situation, and their secretaries, clerks, and other assistants.

Include expenditures for training teachers for their teaching functions.

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 skills center project (job) accounts, including bookstores and day cares. Day care services are charged to Activity 91 Public Activities in Program 88 Day 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 skills center payments by participating school districts.

30 Optional

This series is left open for district-assigned coding.

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

Include the expenditures for supervising school food services. Include the salaries of the lunchroom supervisor and clerical assistants.

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 and kitchen help, salaries, 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 day 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

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, training pupil transportation staff, and assisting in the preparation of the pupil transportation budget.

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.

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, 66, and 68 only).
- Expenditures chargeable directly to Program 99 Pupil Transportation (Activities 62, 63, 64, and 66 only).
- Expenditures for Pupil Management and Safety are chargeable directly to Activity 25.

61 Supervision

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 personnel who maintain buildings. 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/activity by means of debit and 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/or 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/or classroom terminals, may be charged directly to the appropriate program/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 departments, 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.

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/Television, Program 88 Day 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, day care centers, servicing community transit bus fleets, etc.

OBJECT EXPENDITURE CODES

All incurred expenditures will be recorded in the fifth position of the expenditure code by using the following uniform object of expenditure coding. Objects of expenditure are recorded as a subclassification of the program and activity codes in the uniform expenditure code classification system. Objects of expenditure describe the general nature of the goods or services required to accomplish the objectives of the program and activity. See Chapter 3, Section 5 Inventory, for explanation of inventory tracking procedures for those items (supplies, instructional resources, noncapitalized personal property, and capital outlay) for which the district may have accountability to other entities or a self-imposed policy of tracking accountability.

The titles 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 Noncapitalized Items**
- 6 (Not Used)**
- 7 Purchased Services**
- 8 Travel**
- 9 Capital Outlay**

Object of Expenditure Code Description

Object 0 Debit Transfer

This object is used to transfer in direct expenditures previously charged to another program and/or activity.

Object 1 Credit Transfer

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

Object 2 Salaries—Certificated Employees

This object is used to record all expenditures for salaries of certificated employees.

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.

Certificated employee salary expenditures include, but are not limited to:

- Basic teaching employment contract.
- Supplemental teaching or academic duty contract.
- Supplemental extracurricular duty contract.
- Additional days contract.
- Other special contracts for time, responsibility, or incentives.
- Special contract provisions such as tax-sheltered annuity, housing allowance, or mileage/auto allowance.
- Retroactive, deferred, or grievance-awarded compensation.
- Optional days.
- Compensation of substitutes or other temporary personnel.
- Miscellaneous hourly rates of compensation.
- Annual or retirement sick leave buy-back.
- Vacation buy-back.
- Employment termination settlements.
- Collective bargaining settlements.

Object 3 Salaries—Classified Employees

This object is used to record all expenditures for salaries of classified employees. A classified employee means any person employed by a district in a position that is not a certificated employee staff position.

Classified employee salary expenditures include, but are not limited to:

- Compensation for assigned hours per day and/or paid days per year including, but not limited to, normal workdays and holidays.
- Overtime.
- Supplemental extracurricular duty contract.
- Other special contracts for time, responsibility, or incentives.
- Special contract provisions such as tax-sheltered annuity, housing allowance, or mileage/auto allowance.
- Retroactive, deferred, or grievance-awarded compensation.
- Optional days.
- Compensation of substitutes or other temporary personnel.
- Annual or retirement sick leave buy-back.
- Vacation buy-back.
- Employment termination settlements.
- Collective bargaining settlements.

Object 4 Employee Benefits and Payroll Taxes

This object is used to record all expenditures for employee payroll-generated benefits and employer taxes.

Employee benefit and payroll tax expenditures include, but are not limited to:

- OASI (social security and Medicare).
- State retirement systems (TRS and PERS).
- Unemployment insurance.
- Industrial insurance, medical aid, and supplemental pension contributions (workers' compensation).
- Health care benefits.
- Health Care Authority retirement.

Object 5 Supplies, Instructional Resources, and Noncapitalized Items

This object is used to record expenditures for supplies, instructional resources, and noncapitalized items.

Supplies are expendable items that are consumed in use. These items may also lose their identity through fabrication or incorporation into a different or more complex unit or structure. Supplies, instructional resources, and noncapitalized items include, but are not limited to:

- Accessories and parts.
- Bakery products.
- Building and hardware supplies and components.
- China.
- Computer supplies and software.
- Copy and/or duplicating supplies.
- Custodial supplies.
- Fertilizers.
- Food and meal preparation supplies.
- Glassware.
- Hand tools.
- Lumber.
- Office and library supplies.
- Paper products.
- Postage.
- Preprinted forms.
- Subscriptions.
- Transportation fuel, parts, and lubricants.
- Vehicle fuel costs.

Instructional resources are those materials used to instruct students in skills or knowledge in the classroom (Activity 27 Teaching) and/or in learning resource environments (Activity 22 Learning Resources). Instructional resources include, but are not limited to:

- Assessment tests.
- Computer software.
- Catalogued books.
- Magazines and/or pamphlets.
- Pictures.
- Prerecorded audio or visual tapes/CD-ROMs.
- Sheet music.
- Subscriptions.
- Textbooks.
- Workbooks and/or kits used in lieu of workbooks.

Noncapitalized 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 and/or have an acquisition cost that is less than \$5,000 or the minimum capitalization value established by the school district.

The chart on page 5 can be used if the item in question should be included in Object 5 Supplies, Instructional Resources, and Noncapitalized Items or Object 9 Capital Outlay.

Criteria for Distinguishing Noncapitalized Items from Capital Outlay

Lasts more than one year?



YES



NO

Exceeds minimum dollar value of \$5,000 or capitalization policy established by the school district, or item is a component item—individually not meeting the capitalization amount, but in total meets the capitalization amount (for example, one computer of 30 purchased for a computer lab)?



NO

At first NO, item is considered to be a NON-CAPITALIZED ITEM. Record in Object 5.



YES



CAPITAL OUTLAY. Record in Object 9.

Object 6 (Not Used)

Object 7 Purchased Services

This object 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 expenditures classified as Object 8 Travel. If such expenditures increase the value or life of an asset, they should be recorded in Object 9 Capital Outlay. Independent contractors or service providers are not employees of the school district and all characteristics of the employer/employee relationship are not present in the contractual arrangement. Independent contractors or service providers provide professional services, or goods and services not available from or manufactured by school district employees, and they are compensated on a fee or unit price basis.

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. When the school district and an employee purchase materials or employees of the school district perform the service, the charges are recorded in Object 5 Supplies, Instructional Resources, and Noncapitalized Items and either Object 2 Salaries—Certificated Employees or Object 3 Salaries—Classified Employees, as appropriate.

(Object 4 Employee Benefits and Payroll Taxes also will be charged in either case.)

Purchased services include, but are not limited to:

Personal Contractual Services

- Accountants.
- Actuaries.
- Appraisers.
- Architects.
- Attorneys.
- Auditors.
- Contract readers.
- Contractors.
- Consultants.
- Labor relations.
- Real and personal property security.

Utility Services

- Refuse and garbage.
- Recycling.
- Sewerage.
- Telegraph and messenger.
- Voice, data, and video telecommunications.
- Water.

Energy Services (not including vehicle fuel. See Object 5)

- Heating oil.
- Electricity.
- Natural or bottled gas.

Contract Operations and Maintenance

- Book repairs.
- Building/equipment maintenance and repairs.
- Cartage and shipping.
- Custodial.
- Extermination.
- Laundry and dry cleaning.
- Printing.

Other Goods and Services Contracts

- Advertising.
- Bond fees, such as:
 - Bond discount.
 - Bond issuance expenditures.
 - Bond transfer expenditures.
 - Underwriting expenditures.
- Conference and workshop registrations.
- Court expenditures.
- Election expenditures.
- Insurance.
- Interest, warrant and other.
- Membership dues.
- Rental of equipment, buildings, facilities, and other tangible products.

Object 8 Travel

This object is used to record expenditures for travel authorized by 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.

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 9 Capital Outlay

This object is used to record expenditures for capitalized equipment and improvements to buildings and/or grounds infrastructure. 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/or 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.
- Audio-visual 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.

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.

The use of credit transfer objects of expenditure is limited to transferring certain expenditures from the following activities:

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, roter 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, roter 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.

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.

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.

Illustrations of the use of debit and credit objects to transfer expenditures to other programs and/or activities are as follows:

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 skills center.

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

School buses were used to transport pupils on a skills 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 Skills Center Basic—State and Activity 27 Teaching.

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

Illustration C: To transfer vehicle expenditures to the traffic safety education program.

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

Illustration D: To transfer district printing expenditures to the special education program.

(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 Supplemental—State and Activity 27 Teaching.

Indicates Debit Transfer	0				
Activity 27 Teaching	27	0			
Program 21 Special Education	21	27	0		
(Dr)	21 -	27 -	0		
(Cr)	97 -	73 -	1		
Program 97 Districtwide Support	97	73	1		
Activity 73 Printing	73	1	1		
Indicates Credit Transfer	1	1	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	0			
Program 01 Basic Education	01	27	0		
(Dr)	01 -	27 -	0		
(Cr)	97 -	64 -	1		
Program 97 Districtwide Support	97	64	1		
Activity 64 Maintenance	64	1	1		
Indicates Credit Transfer	1	1	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 exhibit and lecture. Originally charged to Program 99 Pupil Transportation and Activity Series 51 and 57, 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	27		
	(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 possibly 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	27		
	(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				

Program Matrices

The following matrices display the activity/object combinations open for use for each PROGRAM listed below.

Program grants may be more restrictive regarding the types of expenditures allowed versus what the accounting manual stipulates.

Shading signifies that the activity/object is closed.

PROGRAM 01 - BASIC EDUCATION

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
TOTALS										

PROGRAM 21 - SPECIAL EDUCATION—SUPPLEMENTAL—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
TOTALS										

PROGRAM 24 - SPECIAL EDUCATION—SUPPLEMENTAL—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 26 - SPECIAL EDUCATION—INSTITUTIONS—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 29 - SPECIAL EDUCATION—OTHER—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 31 - VOCATIONAL—BASIC—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
TOTALS										

PROGRAM 34 - MIDDLE SCHOOL CARRER AND TECHNICAL EDUCATION—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
TOTALS										

PROGRAM 38 - VOCATIONAL—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
TOTALS										

PROGRAM 39 - VOCATIONAL—OTHER CATEGORICAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 45 - SKILLS CENTER—BASIC—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
61 Supervision										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
67 Building and Property Security										
68 Insurance										
TOTALS										

PROGRAM 46 - SKILLS CENTER—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 51 - DISADVANTAGED—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
TOTALS										

PROGRAM 52 - SCHOOL IMPROVEMENT—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
91 Public Activities										
TOTALS										

PROGRAM 53 - MIGRANT—FEDERAL
OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
68 Insurance										
TOTALS										

PROGRAM 54 - READING FIRST—FEDERAL
OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 55 - LEARNING ASSISTANCE PROGRAM—STATE
OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 56 - STATE INSTITUTIONS, CENTERS, AND HOMES—DELINQUENT
OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 57 – STATE INSTITUTIONS—NEGLECTED AND DELINQUENT—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
TOTALS										

PROGRAM 58 - SPECIAL AND PILOT PROGRAMS—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 61 - HEAD START—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
91 Public Activities										
TOTALS										

PROGRAM 62 – MATH AND SCIENCE—PROFESSIONAL DEVELOPMENT—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principals Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 63 – PROMOTING ACADEMIC SUCCESS—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
59 Transfers										
63 Operation of Buildings										
TOTALS										

PROGRAM 64 – LIMITED ENGLISH PROFICIENCY—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 65 - TRANSITIONAL BILINGUAL—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 66 - STUDENT ACHIEVEMENT—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 67 - INDIAN EDUCATION—FEDERAL—JOM

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 68 - INDIAN EDUCATION—FEDERAL—ED

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 69 - COMPENSATORY—OTHER

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 71 - TRAFFIC SAFETY

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
27 Teaching										
29 Payments to School Districts										
68 Insurance										
TOTALS										

PROGRAM 73 - SUMMER SCHOOL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 74 - HIGHLY CAPABLE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 75 - PROFESSIONAL DEVELOPMENT—STATE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 76 - TARGETED ASSISTANCE—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 78 - YOUTH TRAINING PROGRAMS—FEDERAL

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
TOTALS										

PROGRAM 79 - INSTRUCTIONAL PROGRAMS—OTHER

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
68 Insurance										
91 Public Activities										
TOTALS										

PROGRAM 81 - PUBLIC RADIO/TELEVISION

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
63 Operation of Buildings										
65 Utilities										
91 Public Activities										
TOTALS										

PROGRAM 86 - COMMUNITY SCHOOLS

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
23 Principal's Office										
25 Pupil Management and Safety										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
63 Operation of Buildings										
65 Utilities										
68 Insurance										
91 Public Activities										
TOTALS										

PROGRAM 88 - DAY CARE

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
25 Pupil Management and Safety										
27 Teaching										
29 Payments to School Districts										
42 Food										
44 Operations										
63 Operation of Buildings										
65 Utilities										
68 Insurance										
91 Public Activities										
TOTALS										

PROGRAM 89 - OTHER COMMUNITY SERVICES

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
42 Food										
44 Operations										
63 Operation of Buildings										
65 Utilities										
68 Insurance										
91 Public Activities										
TOTALS										

PROGRAM 97 - DISTRICTWIDE SUPPORT

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
11 Board of Directors										
12 Superintendent's Office										
13 Business Office										
14 Human Resources										
15 Public Relations										
25 Pupil Management and Safety										
61 Supervision										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
67 Building and Property Security										
68 Insurance										
72 Information Systems										
73 Printing										
74 Warehousing and Distribution										
75 Motor Pool										
83 Interest										
84 Principal										
85 Debt-Related Expenditures										
TOTALS										

PROGRAM 98 - SCHOOL FOOD SERVICES

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'l's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
25 Pupil Management and Safety										
29 Payments to School Districts										
41 Supervision										
42 Food										
44 Operations										
49 Transfers										
TOTALS										

PROGRAM 99 - TRANSPORTATION
OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
25 Pupil Management and Safety										
29 Payments to School Districts										
51 Supervision										
52 Operations										
53 Maintenance										
56 Insurance										
59 Transfers										
TOTALS										

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ASSOCIATED STUDENT BODY FUND EXPENDITURES

Financial transactions in the Associated Student Body Fund are further classified into general activities for both revenues and expenditures. These are minimum classification categories and districts may, within these categories, record whatever level of detail is required by the district.

Activity Classification Categories Defined

100(0) Series—General Student Body

Activities included in this classification will be those that affect the general membership of the associated student body. General revenue-producing activities and unallocated moneys would be the primary subcategories included in this classification.

200(0) Series—Athletics

Activities included in this classification will be those that comprise the athletic programs of the associated student body organizations.

300(0) Series—Classes

Activities included in this classification will be those associated student body activities whose membership is comprised of students affiliated by virtue of belonging to a general school system classification, e.g., senior class.

400(0) Series—Clubs

Activities included in this classification will be those associated student body activities whose members meet the membership criteria as defined by the activity group. All clubs must be approved by the board of directors of each school district to be affiliated with the associated student body organization of the school.

600(0) Series—Private Moneys

This classification is used to account for private moneys. Private moneys always must be identified as such at the time of collection. There are three types of private moneys accounted for in the ASB Fund.

1. Bona fide voluntary donations identified at the time of collection to be used for scholarship, student exchange, or charitable purpose. "Bona fide voluntary donations" means collections of money freely given without commensurate goods or services being received directly or indirectly by the donor. Bona fide voluntary donations must be intentional, real, actual, genuine, and not feigned.
2. Moneys donated to the school district for scholarship and student aid purposes under the provisions of RCW 28A.320.030. The school board may place these moneys with the ASB for expenditure for these purposes only.

DEBT SERVICE FUND EXPENDITURES

The Debt Service Fund is provided to account for the revenues, other financing sources, other financing uses, and the related expenditures for long-term debt. This includes accounting for bond principal, interest, and other debt related expenditures.

All districts must recognize debt service expenditures on a modified accrual basis of accounting. When disbursements are made, the corresponding entries are reductions to the matured debt payable accounts. Since liability accounts have been established for the bond principal, bond interest, and transfer fees, subsidiary expenditure accounts as such are optional.

Debt issued with a maturity of one year or less should be accounted for in the appropriate fund due to its short-term nature. For discussion of the general ledger accounts applicable to the Debt Service Fund, see Chapter 4 General Ledger Accounts.

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CAPITAL PROJECTS FUND EXPENDITURES

The use of individual project numbers is optional, but districts may find that the use of a project coding system will facilitate reporting and consolidation of expenditures for capitalization and project tracking.

This code is intended to provide the accumulation of historical expenditures by specific projects. A suggested possibility would be the assignment of the first digit to a building number. The second digit would be an ascending project serial number applicable to the building. This would distinguish the specific project within a building location. A second possibility would be to use an ascending two-digit code, e.g., 01 through 99.

Care should be taken to develop projects that apply only to one building and one expenditure type. This permits expenditures for completed projects to be used as inputs to the school district's property control record system. If at budget time this cannot be done, a temporary number can be assigned. Assigning the permanent number that identifies the expenditure to specific building locations can be done at the time of accounting. However, for some expenditure items, such as salaries that apply to more than one project, it may be desirable to use an undistributed (00) classification for project identification for accounting purposes. When an undistributed classification is used, the expenditures accumulated under this classification must be assigned to projects at year-end.

Expenditure Type Codes

Expenditure types are classified as follows:

10 Sites

- **11 Purchases**
- **12 Improvements**

20 Buildings

- **21 New**
- **22 Remodeling**

30 Equipment

- **31 Initial**
- **32 Additional**

40 Energy

- **41 Audits**
- **42 Capital Improvements**

50 Sale and Lease Expenditures

- **51 Sale of Real Estate**
- **52 Lease and Rental of Surplus Property**

60 Bond Issuance Expenditures

- **61 Legal**
- **62 Underwriting**
- **63 Other**

90 Debt

- **91 Principal**
- **92 Interest**
- **93 Arbitrage Rebate**

Descriptions of Type Codes

10 Sites

- **11 Purchases**
Record expenditures for the purchase of land or options to purchase land.
- **12 Improvements**
Record expenditures which have the effect of adding to an existing facility's worth, but do not normally increase the square footage of the land. Included under improvements are such items as assessments and the expenditures for clearing, drainage, grading, landscaping, demolition of existing structures, paving, tunnels, overpasses, and fencing.

20 Buildings

- **21 New**
Record the construction expenditures for a building addition or the expenditure for a new or existing structure that will be used to house a related operation such as a warehouse, business office, or school. Include expenditures for facilities to house students during the construction of a school building.
- **22 Remodeling**
Record expenditures for major permanent structural alterations. Included are items which are integral parts of the building or building service such as the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings. Remodeling or improvement of buildings usually takes place within the existing floor area, whereas a building addition extends the floor area. Replacements of roofs, carpets, and service systems are recorded here. Repairs to buildings are recorded under the General Fund Activity 64 Maintenance. Include expenditures for facilities to house students during the remodeling of a school building.

30 Equipment

Motor vehicles licensed to be operated on the road are not charged to the Capital Projects Fund. Pupil transportation vehicles are charged to the Transportation Vehicle Fund. All other vehicles are charged to the General Fund.

➤ **31 Initial**

Record expenditures for the purchase of initial (not replacement) equipment for new or remodeled buildings.

Additionally, for new buildings only, expenditures for the initial nonconsumable library, text, and reference books would be classified in this category. Expenditures for these three types of instructional materials in a digital format (e.g., CD-ROM) are also allowable. Items of a consumable nature (e.g., workbooks) are not allowable expenditures of the Capital Projects Fund because they are not capital in nature.

➤ **32 Additional**

Record expenditures for the purchase or installation of additional major items for equipment, furniture, and technology levy expenditures not connected with a construction project.

40 Energy

➤ **41 Audits**

Record expenditures associated with surveys of a building or complex which identify the type, size, energy use level, and major energy using systems which determine appropriate energy conservation maintenance or operating procedures and assess any need for the acquisition and installation of energy conservation measures, including solar energy and renewable resource measures. RCW 28A.320.330(2)(c)(ii).

➤ **42 Capital Improvements**

Record expenditures for installation, or modification of the installation, of energy conservation measures in a building or complex which are primarily intended to reduce energy consumption or allow the use of an alternative energy source. Energy conservation measures must have been identified as cost-effective by an energy audit. RCW 28A.320.330(2)(c)(iii).

50 Sale, Lease, and Rental Expenditures

➤ **51 Sale of Real Estate**

Record expenditures associated with the sale of real estate such as attorney's fees, sales commissions, and appraisal fees. RCW 28A.335.130.

➤ **52 Lease and Rental of Surplus Real Property**

Record expenditures associated with the lease and rental transactions of surplus real property. Expenditures for the sale, rental or lease of personal property should be reported in the General Fund. RCW 28A.335.060.

60 Bond Issuance Expenditures

If expenditures are incurred in anticipation of issuing bonds, and the related levy fails, these expenditures shall be recorded in the General Fund. Expenditures such as transfer fees incurred after bonds are issued should be recorded in the Debt Service Fund.

- **61 Legal**
Record expenditures for attorney's fees and other legal expenditures.
- **62 Underwriting**
Record expenditures for the services of securities underwriting firms, rating agencies, and other related expenditures.
- **63 Other**
Record bond issuance expenditures not otherwise assigned, such as election costs.

90 Debt

- **91 Principal**
Record the principal portion of payments made from the Capital Projects Fund for debt including, but not limited to, conditional sales contracts, purchasing agreements, and other long-term notes.
- **92 Interest**
Record the interest portion of payments made out of the Capital Projects Fund for debt including, but not limited to, interest bearing warrants, conditional sales contracts, purchase agreements, and interfund loans.
- **93 Arbitrage Rebate**
Record the expenditure for arbitrage rebate at the time the liability is no longer contingent.

Expenditure Object Codes—Optional

Use of expenditure object codes is an optional expansive feature that provides a method of identifying expenditures as to objects.

Capital Projects Fund expenditures may be recorded by using the General Fund uniform objects of expenditure coding.

The only differences in the classification of objects of expenditures between the Capital Projects Fund and the General Fund are the definitions below:

Object 5 Supplies, Instructional Resources, and Noncapitalized Items

Except for office supplies consumed by employees whose time is properly charged to the fund, all other supplies are not eligible expenditures.

Only initial expenditures for new buildings for the purchase of nonconsumable library, text, and reference books are allowable in the Capital Projects Fund. Expenditures for these

three types of instructional resources in a digital format (e.g., CD-ROM) are also allowed. Items of a consumable nature (e.g., workbooks) are not allowable expenditures of the Capital Projects Fund because they are not capital in nature.

Object 9 All Other Capital Outlay

Since all expenditures of the Capital Projects Fund are of a capital outlay nature, Object 9 is labeled **All Other Capital Outlay** in the Capital Projects Fund.

Expenditure objects of the Capital Projects Fund may be classified as follows:

- 2 Salaries—Certificated (see description in General Fund section).
- 3 Salaries—Classified (see description in General Fund section).
- 4 Employee Benefits and Payroll Taxes (see description in General Fund section).
- 5 Supplies, Instructional Resources, and Noncapitalized Items.
- 7 Purchased Services (see description in General Fund section).
- 8 Travel (see description in General Fund section).
- 9 All Other Capital Outlay.

Capital Projects Fund Expenditure—Source/Use Codes

School districts receive and use resources that have restrictions or conditions attached. These conditions can be imposed by bond or levy propositions or by conditions and terms associated with grantor funding on categorical projects or can be restraints existent in state laws (RCW) or agency rules (WAC). The district can also impose restrictions.

When revenues are received, the school district must be prepared to account for amounts received and expended for that purpose. The source/use code provides a common coding classification for both restricted-use revenues and expenditures.

A one-digit source/use code should be assigned as follows:

- 0 Amounts that are unrestricted and undesignated.
- 1 Amounts derived from the sale of bonds and investment proceeds and used for the purposes expressed in the bond proposition.
- 2 Amounts received from capital projects levies and used for levy propositions.
- 3 Amounts received from state agencies and used for funded projects.
- 4 Amounts received from federal agencies and used for federal portions of individual grants.
- 5 Other sources and uses not described above.
- 9 Amounts to be distributed. This is an intermediate code for use during the fiscal year and does not have a balance at budget preparation time or when year-end reports are issued. For example, the district may have two or more projects in the same year. The source/use code 9 can be a temporary place for the direct construction management support expenditures during a fiscal year. At the end of the fiscal year, all of these expenditures in source/use code 9 would be reversed and allocated on a reasonable basis to each project for that fiscal year. Allocation methods could be based on, but not limited to, the total direct expenditures of each project or the total square feet under construction of each project for that fiscal year.

Revenues and Other Financing Sources that are not restricted in their use should be coded with source/use code “0.” For example, state apportionment revenues (Revenue Account 3100) that have been redirected from the General Fund to the Capital Projects Fund are not restricted and should be accounted for by using the “0” source/use code. If the district puts restrictions on these resources, then source/use code “3” should be used. I-728 transfers should be coded with source/use code “3.”

Expanded Source/Use Coding

Districts may wish to further expand the minimal one-digit coding to be able to account for individual issues and sales of bonds, levy years, and individual categorical grants. For example, the use of a two-digit code would afford up to 50 individual source/use pools if the five minimum codes are used.

Districts may also elect to expand on the source/use code structure by using digits 6 through 8 with their own assignments, or by adding a third or fourth digit to the coding. Districts electing to expand on this code structure must include some provision for reducing their expanded code to the fund balance and investment in capital assets accounts provided for in the general ledger.

Example of Source/Use Coding

The Capital Projects Fund receives the proceeds of a bond issue, the terms of which require their expenditure on a specific building project. The district has another building project under construction, financed through the proceeds of a different bond issue.

Correct coding: 9112

The first two digits “91” identify this as the proceeds from the sale of bonds. The third digit, the minimal source/use digit “1”, represents restricted amounts from the sale of bonds. The last digit is entirely a district-assigned number and could be any number 1 through 9. In this case “2” identifies this as the second project.

The Other Financing Source account code for the F-195/F-196 would be 9100.

The applicable general ledger reserve account is 861 Reserve from Bond Proceeds. Notice that the third digit is the source/use code.

State Reporting of Capital Projects Fund Revenues and Other Financing Sources

Only the summary level revenue code will be reported to the state. In many cases this will only be the first two digits, signifying only the source of the revenue. The last two digits will be only the “00” default code. For example, local levies would still be 1100 for reporting purposes. The actual revenue on the district’s books would be 112, with the fourth digit assigned by the district.

Reservation of Fund Balance Using Source/Use Code

Establishing reservations of fund balance is done by closing Account 960 Revenues and Account 965 Other Financing Sources to the reserve accounts listed below through the use of the source/use code. To set up reservations of fund balance, the third digit in the

revenue or other financing source account number must match the third digit in the reserve account section of the balance sheet.

Closing expenditures that were expended on the restricted use reduces the restriction on Capital Projects Fund resources. So the Account 530 Expenditures that were restricted are closed to the general ledger reserve accounts representing that restriction.

The applicable general ledger reserve accounts are:

861	Reserve of Bond Proceeds
862	Reserve of Levy Proceeds
863	Reserve of State Proceeds
864	Reserve of Federal Proceeds
865	Reserve of Other Proceeds
869	Reserve of Undistributed Proceeds

Balances in the above accounts represent amounts that have not been expended for the specific projects to which they have been legally restricted; most of the revenues and other financing sources received by the Capital Projects Fund have legal restrictions on their expenditures.

Districts are reminded that their accounting systems must be able to identify these restrictions on future expenditures. Use of reserve accounts is an accounting procedure that makes it possible to account for restricted amounts in the general ledger.

Under this method, restricted revenues and expenditures are closed at year-end to the reserve accounts listed above.

The portion of General Ledger 960 Revenues and General Ledger 965 Other Financing Sources representing unrestricted resources should use source/use code "0" and must be closed to 890 Unreserved, Undesignated Fund Balance. Examples include redirected state apportionment and revenue from the lease of real property.

The following are general guidelines in determining which reserve account to use:

- Investment earnings have the same expenditure restrictions as do the underlying resources generating the revenue.
- Assume that the most restrictive resources were expended first.
- Each reserve account can carry positive (credit) or negative (debit) balances regardless of whether total fund balance, including that reserve, is positive or negative.

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TRANSPORTATION VEHICLE FUND EXPENDITURES

The Transportation Vehicle Fund is provided to account for the expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.

The General Fund is prohibited from using its resources for pupil transportation vehicle purchases or rebuilding, or for the related debt service of past or future obligations. However, the General Fund may transfer resources to the Transportation Vehicle Fund to be used for these purposes.

Program Codes

97 Districtwide Support

These are shared expenditures related to operations of the school district as a whole rather than any particular program.

99 Transportation

Record expenditures for bus purchases, major repair, rebuilding, and related debt service incurred for pupil transportation.

Activity Codes

57 Cash Purchase or Rebuild of Buses

Record cash expenditures for the purchase or rebuild of buses to this activity.

58 Contractual Purchase or Rebuild of Buses

Record contractual service expenditures for the purchase or major rebuild of buses to this activity.

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.

Object Codes

Object 7 Purchased Services

For description, please refer to Chapter 6, Section 6, as appropriate for qualified expenditures in the Transportation Vehicle Fund.

Object 9 Capital Outlay

For description, please refer to Chapter 6, Section 6, as appropriate for qualified expenditures in the Transportation Vehicle Fund.

Program Matrices

The following matrices display the activity/object combinations open for use in each program listed below. (Shading signifies the activity/object is closed.)

Program grants may be more restrictive regarding the types of expenditures allowed versus what the accounting manual stipulates.

PROGRAM 97 – DISTRICTWIDE SUPPORT

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst. Matls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
83 Interest										
84 Principal										
85 Debt-Related Expenditures										
Total										

PROGRAM 99 – PUPIL TRANSPORTATION

OBJECTS OF EXPENDITURE

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst. Matls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
57 Cash Purchase or Rebuild										
58 Contracted Purchase or Rebuild										
Total										