

**PROGRAM BUDGETING,
ACCOUNTING, AND REPORTING
SYSTEM FOR
NEBRASKA SCHOOL DISTRICTS**

USERS' MANUAL

Nebraska Department of Education

P R E F A C E

This Accounting Users' Manual for Nebraska school districts is intended to help local school boards and administrators effectively collect and document financial data for educational management decisions.

The use of this manual should significantly improve the completion of reports, such as the Annual Financial Report, required by the Nebraska Department of Education and other state agencies. It is intended to correspond with those concepts, fundamentals and current practices used in accounting principles followed by Nebraska school districts.

The Nebraska Department of Education also recognizes that variations will always exist between school districts regarding definition of routine daily accounting needs versus those events that are considered occasional and unusual. As a result, not all situations can be predicted or sufficiently addressed in this manual. School boards should accommodate their needs outside the structure required by the Nebraska Department of Education; this manual addresses the minimum reporting requirements. Therefore, school districts may expand on this groundwork to meet their own requirements.

(Revised 8/2004)

TABLE OF CONTENTS

| | |
|---|----|
| CLASSIFICATION OF FUNDS..... | 1 |
| CODING FOR CLASSIFYING RECEIPTS/DISBURSEMENTS OF ALL FUNDS..... | 4 |
| Dimensions for Fund Disbursement for Each School District..... | 5 |
| Examples of Grade, Building Level, and Course Coding..... | 6 |
| CHART OF ACCOUNTS FOR RECEIPTS..... | 7 |
| CHART OF ACCOUNTS FOR DISBURSEMENTS..... | 15 |
| CHART OF ACCOUNTS FOR EXPENDITURE OBJECTS..... | 21 |

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PART I

CLASSIFICATION OF FUNDS

A FUND is a sum of money or is the money derived from certain sources and set aside for specific purposes and activities. An ACCOUNT within a fund records the financial transactions that are similar in terms of a given frame of reference, either as a receipt or as a disbursement. The fund accounts collectively constitute a complete record of all transactions encompassed by the fund. In addition, State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.

GENERAL FUND

The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted.

DEPRECIATION FUND

A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund

EMPLOYEE BENEFIT FUND

An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

CONTINGENCY FUND

A Contingency Fund is authorized by statute and may be established by Class II, III, IV, V or VI school districts to fund uninsured losses and legal fees incurred by the school district for defense against public losses. Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund.

ACTIVITIES FUND

The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the school district board of education for such activities.

SCHOOL LUNCH FUND

The School Lunch Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Lunch Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

BOND FUND

The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds.

SPECIAL BUILDING FUND

A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

COOPERATIVE FUND

The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEE FUND

The Student Fee Fund, as authorized by statute, is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School. Expenditures from this fund must be for the purposes for which the fees were collected.

PART II

CODING FOR CLASSIFYING RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

Refer to the Chart of Accounts for Receipts (Part III) and the Chart of Accounts for Disbursements (Part IV) for specific divisions and sub-divisions of receipts and disbursements within the school district's funds. Both charts show four digit numbers.

A coding structure is recommended which distinguishes receipts from expenditures and identifies the source of funds or the functions and objects of expenditures.

The coding structure for all funds can be reflected in the following breakdown:

| | | | | | | |
|-----------|---|-----------------------------------|---|-------------|---|------------------------------|
| XX | - | X | - | XXXX | - | XXX |
| Fund | | Receipt (1) or Expenditure (2) | | Function | | Object (for Expenditures) |

For all General Fund expenditures, the first three digits in the coding structure will be 01 - 2 to reflect the General Fund and that the transaction is an expenditure. The remaining portion of the coding structure will identify the Function and Object of the expenditure.

EXAMPLE #1:

The **expenditure** of \$400 for Regular Instruction teaching supplies could be coded as follows:

01 - 2 - 1100 - 410 \$400

In this example, the first two digits (01) indicate the General Fund, the third digit (2) identifies the transaction as an expenditure, the next four digits (1100) identify the function as Regular Instruction and the next three digits (410) identify the object as supplies.

For all General Fund receipts, the first three digits in the coding structure will be 01 - 1 to reflect General Fund and that the transaction is a receipt. The remaining digits are to be used to identify the source of the receipt according to the Chart of Accounts in Part III.

EXAMPLE #2:

The **receipt** of a State Aid payment in the amount of \$1000 would be coded as follows:

01 - 1 - 3110 - 000 \$1000

In this example, the first two digits (01) indicate the General Fund, the third digit (1) identifies the transaction as a receipt, and the next four digits (3110) identify the type and source of the receipt (State Aid). The last three digits of a receipt are always "000", since receipts are not broken down to the object level.

To assist school districts in identifying types of expenditure objects and to insure similarity for reporting purposes, a Chart of Accounts for Expenditure Objects is included in Part V of this manual.

**TABLE I
DIMENSIONS FOR FUND DISBURSEMENTS FOR EACH SCHOOL DISTRICT**

| FUND | RECEIPT/ EXPENDITURE | FUNCTION | OBJECT |
|---|-------------------------|---|--------------------------|
| 01 General | 1 Receipt | 1000 All Instruction | 100 Salaries |
| 02 Depreciation | 2 Expenditure | -1100 Regular Education Programs | 200 Employee Benefits |
| 03 Employee Benefit | | -1150 English Language Learners Programs | 300 Purchased Services |
| 04 Contingency | | -1200 Special Education Programs | 400 Supplies & Materials |
| 05 Activity | | 2100 Support Services -Pupils | 500 Capital Outlay |
| 06 School Lunch | | -2150 Pupil Support – Safety & Security | 600 Other Expenses |
| 07 Bond | | 2200 Staff Support | 700 Transfers |
| 08 Special Building | | -2213 Support: School Improvement | |
| 09 Qualified Capital Purpose Undertaking Fund | | -2214 Support: Implementation of Standards | |
| 10 Cooperative | | 2300 General Administration | |
| 12 Student Fee | | -2320 Executive Administration | |
| | | 2400 Office of the Principal | |
| | | 2500 Business Support | |
| | | -2510 Business Services | |
| | | -2520 Vehicle Acquisition & Maintenance Other than Pupil Transportation Vehicles | |
| | | 2600 Maintenance & Operation of Buildings/Sites | |
| | | 2700 Pupil Transportation | |
| | | -2750 Regular Pupil Transportation | |
| | | -2760 School Age Special Education Pupil Transportation | |
| | | 3000 Community Services * | |
| | | 3500 State Categorical Programs | |
| | | 4000 Federal Programs | |
| | | 5000 Debt Services * | |
| | | 6000 Summer School * | |
| | | 7000 Adult Education* | |
| | | 8000 Transfers * | |
| | | 9000 Non-Programmed Charges. * | |
| | | *Level 0 Programs (General School District Level) | |

School districts may add to the coding structure as they find necessary to accommodate the needs of school district management or for other purposes. The coding can be expanded to include identification of receipts/disbursements for one or more of the following:

- Elementary/secondary or by grade level
- Building/attendance center level
- Course level

These can be coded to whatever degree of complexity is necessary for the school district's needs. See Table II for examples of coding. *(Note: nothing limits the school district to a two-digit code, these are used for examples.)*

**TABLE II
EXAMPLES OF GRADE, BUILDING LEVEL, AND COURSE CODING**

01-02 ELEMENTARY/SECONDARY LEVEL

- 01 - Elementary
- 02 - Secondary

01-XX BUILDING LEVEL

- 01 - Elementary School 1
- 02 - Elementary School 2
- etc.

00-12 GRADE LEVELS

- 00 - Kindergarten
- 01 - First Grade
- 02 - Second Grade
- 03 - Third Grade
- 04 - Fourth Grade
- 05 - Fifth Grade
- 06 - Sixth Grade
- 07 - Seventh Grade
- 08 - Eighth Grade
- 09 - Ninth Grade
- 10 - Tenth Grade
- 11 - Eleventh Grade
- 12 - Twelfth Grade

10-19 ENGLISH

- 10 - English - Basic
- 11 - Speech
- 12 - Dramatics
- 13 - Debate
- 14 - Journalism
- 15 - Reading
- 16 - Spelling
- 17 - Literature
- 18 - Composition
- 19 - Other

20-29 LANGUAGES

- 20 - French I
- 21 - French II
- 22 - French III
- 23 - French IV
- 24 - Spanish I
- 25 - Spanish II
- 26 - Spanish III
- 27 - German I
- 28 - German II
- 29 - Other

30-39 SOCIAL STUDIES

- 30 - Geography
- 31 - World History
- 33 - Modern Prob. (Gov't.)
- 34 - Current Studies
- 35 - Psychology
- 36 - Sociology
- 37 - Civics
- 38 - Economics
- 39 - Other
- etc.

PART III CHART OF ACCOUNTS FOR RECEIPTS

1000 LOCAL RECEIPTS

11XX TAXES

- 1110 LOCAL PROPERTY TAXES** - Revenue derived from the local school district tax levy and all other local taxes which accrue to the school district, including revenue from in-lieu-of taxes paid by public power and irrigation districts; any school revenue originating from local taxation
- 1115 CARLINE TAXES** - Personal property taxes assessed on private rail cars that are collected by the state and distributed to political subdivisions based on railroad taxes levied.
- 1120 PUBLIC POWER DISTRICT SALES TAX** - The school district's share of the 5% tax on the gross revenue of Public Power Districts derived from the retail sales of electricity in cities and villages. *(Do not include the in-lieu-of tax paid by public power districts; these should be included in account code 1110.)*
- 1125 MOTOR VEHICLE TAXES** - Revenue derived from motor vehicle taxes collected by the county and distributed based on the relation of the school district's levy to the total levy in the county.

12XX TUITION

- 1210 TUITION RECEIVED FROM OTHER DISTRICTS (REGULAR EDUCATION)** - Tuition received from other school districts, usually under contract.
- 1220 TUITION RECEIVED FROM INDIVIDUALS (REGULAR EDUCATION)** - Tuition received from non-resident patrons for school privileges extended to their children.
- 1230 TUITION RECEIVED FROM OTHER DISTRICTS (SPECIAL EDUCATION)** - Tuition received from other school districts for providing Special Education programs.
- 1240 TUITION RECEIVED FROM INDIVIDUALS (SPECIAL EDUCATION)** - Tuition received from non-resident patrons for providing Special Education programs.
- 1250 SUMMER SCHOOL TUITION AND FEES** - Tuition and fees received from all sources, other than those collected on or behalf of students, for providing instruction during summer break or, for year-round schools, during the break between terms, including Driver Education.
- 1260 ADULT EDUCATION TUITION AND FEES** - Tuition and fees received from all sources for providing instruction to adults, including, but not limited to, GED classes.
- 1270 PRESCHOOL TUITION AND FEES** - Tuition and fees received from all sources for providing instruction to pre-kindergarten children.

13XX TRANSPORTATION

- 1310 TRANSPORTATION RECEIVED FROM OTHER DISTRICTS (REGULAR EDUCATION)** - Transportation paid by other school districts for transporting regular education students.
- 1320 TRANSPORTATION RECEIVED FROM INDIVIDUALS (REGULAR EDUCATION)** - Transportation paid by non-resident patrons for transportation service given to their regular education children.
- 1330 TRANSPORTATION RECEIVED FROM OTHER DISTRICTS (SPECIAL EDUCATION)** -Transportation paid by other school districts for transporting special education students.
- 1340 TRANSPORTATION RECEIVED FROM INDIVIDUALS (SPECIAL EDUCATION)** - Transportation paid by non-resident patrons for transportation service given to their special education children.

14XX INTEREST ON INVESTMENTS

- 1410 INTEREST** - Interest on the school district's monetary accounts, including, but not limited to, Certificates of Deposit and savings accounts.

16XX FINES AND LICENSES

- 1610 LOCAL LICENSE FEES** - License fees for the retail sale of tobacco, beer, liquor, etc. paid to the city or village clerk. The fees received are deposited to the school fund of the school district lying wholly or partially within the corporate limits of such city or village. *(Record county license money under account code 2110.)*
- 1620 POLICE COURT FINES** - Fines assessed for violations of city or village ordinances. Although there is still a distinction between city and county ordinances, the Municipal and Police Courts have been merged with the County Courts. *(Record county fine money under account code 2110.)*

17XX RECEIPTS IN OTHER FUNDS

- 1710 ACTIVITIES RECEIPTS** – Receipts, other than student fees, from quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. This function should only be used in accounting for the Activities Fund.
- 1720 SALE OF LUNCHES/MILK** - Monies received from students and adults for all Nutrition Programs, including, but not limited to, breakfast, lunch and milk. This function should only be used in accounting for the School Lunch Fund.
- 1741 EXTRACURRICULAR ACTIVITY FEES** – Fees collected from or on behalf of students for student activities or organizations that are supervised or administered by the school district, which do not count toward graduation or advancement between grades, and in which participation is not otherwise required. This function should only be used in accounting for the Student Fee Fund.

1742 POSTSECONDARY EDUCATION FEES – Fees collected from or on behalf of students to cover tuition and other fees associated with obtaining credit from a postsecondary educational institution. This function should only be used in accounting for the Student Fee Fund.

1743 SUMMER OR NIGHT SCHOOL FEES – Fees collected from or on behalf of students to allow students to attend school district courses offered during summer session or after the regular school day. This function should only be used in accounting for the Student Fee Fund.

18XX COMMUNITY SERVICE RECEIPTS

1810 COMMUNITY SERVICE ACTIVITIES - Revenue from all community service programs (i.e. day care, busing for preschoolers, community recreation programs, civic activities, and public libraries).

19XX OTHER LOCAL RECEIPTS

1910 RENTAL OF SCHOOL EQUIPMENT & FACILITIES - Revenue received from individuals, groups or organizations for the use of school equipment and facilities, including, but not limited to, gymnasiums and other athletic facilities. Include teacherage rent under this function.

1920 CONTRIBUTIONS AND DONATIONS - Revenue received from individuals, groups or organizations for general school purposes but not in payment of any goods or services.

1990 OTHER LOCAL RECEIPTS - Receipts from local sources not otherwise classified.

2000 COUNTY AND EDUCATIONAL SERVICE UNIT RECEIPTS

21XX COUNTY RECEIPTS

2110 COUNTY FINES AND LICENSE FEES - Fines assessed in County Court and fees from licenses issued by the county. Funds are placed in the county school fund for distribution to all school districts of the county based on the annual census of school-age children.

2130 OTHER COUNTY RECEIPTS - Receipts from county sources not otherwise classified.

22XX EDUCATIONAL SERVICE UNIT RECEIPTS

2210 EDUCATIONAL SERVICE UNIT RECEIPTS - Payments received from an Educational Service Unit for equipment, facilities, services, etc. *(Do not record grant funds which flowed through the ESU to the school district; those should be recorded under the appropriate State or Federal Receipt function.)*

3000 STATE RECEIPTS

3110 STATE AID - Funds collected by the state and distributed to local school districts under the provisions of the Tax Equity and Educational Opportunities Support Act (TEEOSA).

- 3120 SPECIAL EDUCATION PROGRAMS (SCHOOL AGE)** - State reimbursement to school districts based on the actual cost associated with the education of special education students.
- 3125 SPECIAL EDUCATION TRANSPORTATION (SCHOOL AGE)** - State reimbursement to school districts based on the actual costs associated with the transportation of special education students.
- 3130 HOMESTEAD EXEMPTION** - Funds appropriated by the state and distributed to the county treasurer in-lieu-of property taxes and in turn allocated to school districts.
- 3135 PAYMENTS FOR HIGH ABILITY LEARNERS** - Payments to school districts received for Learners of High Ability.
- 3145 ENROLLMENT OPTION PROGRAM (TRANSPORTATION)** - Funds distributed to school districts for transportation provided to Enrollment Option students who are eligible for free lunch and who live more than four miles from the attendance center.
- 3150 STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)** - State reimbursement to school districts for services offered to children who qualify for free or reduced lunch programs. This function should be used in accounting for the School Lunch Fund.
- 3155 TEXTBOOK LOAN** - Appropriations by the Legislature to pay for textbooks that are loaned to non-public schools.
- 3160 PAYMENTS RECEIVED FOR WARDS OF THE STATE OR COURT (REGULAR EDUCATION)** - Payments to school districts for educating regular education wards of the court living in a group home, residential treatment centers, or psychiatric hospitals, that have been placed in a school district other than the school district in which he or she resided at the time he or she became a ward of the court.
- 3161 PAYMENTS RECEIVED FOR WARDS OF THE STATE OR COURT (SPECIAL EDUCATION)** - Payments to school districts for educating special education wards of the court living in a group home, residential treatment centers, or psychiatric hospitals, that have been placed in a school district other than the school district in which he or she resided at the time he or she became a ward of the court.
- 3165 BIRTH TO AGE 5 SPECIAL EDUCATION (STATE)** - Payments to school districts from the state for educating special education children through age five.
- 3175 ADULT BASIC EDUCATION** - Funds appropriated by the state to pay for volunteer coordination activities at school districts.
- 3180 PRO-RATE MOTOR VEHICLE** - Payments made by the owners of a fleet of apportionable vehicles in-lieu-of registration. This money is distributed to county treasurers for redistribution to political subdivisions based on the relation of the subdivision's levy(ies) to the total levy in the county.
- 3185 STATE EARLY CHILDHOOD** - Appropriation by the Legislature to provide early childhood services in the school district.
- 3200 STATE APPORTIONMENT** - Money apportioned as each school district's share of the state's Temporary School Fund. This money is distributed based on the annual census of school-age children.

3300 IN-LIEU-OF SCHOOL LAND TAX - Portion of the state's Temporary School Fund received in-lieu-of property taxes on school or saline land located in a school district. The funds are distributed based on an appraised value of the School Land and the property tax levy(ies) of the school district. *(2000/01 was the final year that In-Lieu-Of-School Land Taxes were distributed to most school districts.)*

35XX STATE CATEGORICAL PROGRAMS - Payments to school districts from the Education Innovation Fund (Excellence in Education), the School Technology Fund, the Quality Education Accountability Act, Teacher Mentor Grants, Distance Learning Network Completion Grants, Special Music Distance Education Projects, and grants from NAEP. Individual grants should be further coded in order to separate them from other categorical grants. The expenditures for the particular grant should be coded under a matching expenditure function to facilitate a comparison of receipts and expenditures for each grant received.

- 3510 EDUCATION INNOVATION FUNDS**
- 3511 MAJOR COMPETITIVE GRANTS/MINI GRANTS**
- 3512 QUALITY EDUCATION INITIATIVE PAYMENTS**
- 3513 TEACHER MENTOR GRANTS**
- 3514 DISTANCE LEARNING NETWORK COMPLETION GRANTS**
- 3515 SPECIAL MUSIC DISTANCE EDUCATION PROJECT**
- 3520 RULE 88 (School Technology Fund Program)**
- 3530 NAEP (National Assessment of Educational Progress) GRANTS**

3990 OTHER STATE RECEIPTS - Any receipt from a state appropriation not included in any other category. *(Include Games & Parks In-Lieu-of Tax.)*

4000 FEDERAL RECEIPTS Many school districts participate in categorical programs that are funded in part or totally through the receipt of federal funds. Most such programs are administered directly through the Department of Education and require an application and some form of expenditure report. A separate and specific function number identifies those federal programs that are administered directly through the Department of Education. Please note that the code numbers of the receipts portion of the Annual Financial Report for the following categorical programs corresponds directly with the function numbers under disbursements. This will provide the school district an instant comparison of receipts and expenditures within specific programs.

4100 TITLE I, PART A NCLB - CARRY OVER FROM PREVIOUS FISCAL YEAR - Title I funds received in the current year from previous fiscal year funds. Use 4200 for 2004/05 school year and beyond.

4200 TITLE I, PART A NCLB - CURRENT FISCAL YEAR - Improving Basic Programs Operated by Local Educational Agencies; Title I funds received in the current year from current fiscal year funds.

4310 TITLE II, PART A NCLB Teacher and Principal Training and Recruiting Fund

4315 TITLE II, PART B NCLB Math & Science Partnerships

4320 TITLE V, PART A NCLB Innovative Programs

4330 TITLE VI - REAP - Rural Low Income Grants *(Federal funds that flow through NDE)*

- 4400 IDEA PART B SPECIAL EDUCATION** – Part B funds received for special education services.
- 4401 IDEA TITLE VI-B PROGRAMS** - Title VI-B funds received for special education programs for children below age five.
- 4402 IDEA TITLE VI-B TRANSPORTATION** - Title VI-B funds received for special education transportation for children below age five.
- 4404 IDEA PART B BASE ALLOCATION** – Part B LEA flow-through funds received for special education services; first priority is for children through age four.
- 4405 IDEA PART B SUPPLEMENTAL PAYMENTS** - Part B State set-aside funds received for special education services for children through age four.
- 4410 IDEA ENROLLMENT/POVERTY** - Part B LEA flow-through funds received for special education services for children through age twenty-one.
- 4415 IDEA SPECIAL PROJECTS** - IDEA funds received for special education discretionary projects for children through age twenty-one.
- 4450 MEDICAID IN PUBLIC SCHOOLS** - Payments from Health and Human Services for special education physical, occupational or speech therapy services provided to verified special education and Medicaid-eligible children.
- 4455 MEDICAID ADMINISTRATIVE ACTIVITIES** – Payments from Health and Human Services for administrative outreach and case management activities.
- 4500 TITLE 8 (IMPACT AID)** - Funds received from the federal government when school district boundaries include federal land such as military installations or Indian reservations.
- 4600 JOHNSON-O'MALLEY** - Funds received from the federal government for supplemental programs to meet the special educational-related needs of eligible Indian students.
- 4620 FLOOD CONTROL** - Funds received from the federal government and distributed through the county for lands within the school district set aside for flood control purposes.
- 4640 FOREST RESERVE** - Funds received from the federal government and distributed through the county for lands within the school district set aside as national forests.
- 4690 OTHER FEDERAL NON-CATEGORICAL RECEIPTS** - All non-categorical funds received from federal sources not otherwise classified.
- 4700 FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)** - Federal assistance to eligible recipients for improving educational programs and services leading to academic and occupational skill competencies needed to work in a technologically advanced society.
- 4750 SCHOOL TO WORK** - Federal funds received through the Federal School To Work program for establishing programs that integrate school-based and work-based learning, vocational and academic education, and secondary and post-secondary education.

4800 FEDERAL REIMBURSEMENT (OF NUTRITION PROGRAMS) - Federal reimbursement to school districts for services offered to children who qualify for free or reduced lunch programs. This function should be used in accounting for the School Lunch Fund.

49XX OTHER FEDERAL RECEIPTS - Record the amount of federal funds received through the following federal programs according to the designated coding for each program:

4910 INDIAN EDUCATION

4915 TITLE I, PART C NCLB - Migrant Education

4917 TITLE I, PART F NCLB - Comprehensive School Reform

4920 CAREER EDUCATION

4925 TITLE III NCLB - Language Acquisition, Immigrant Education

4930 FEDERAL ASBESTOS

4935 SCHOOL RENOVATION, IDEA & TECHNOLOGY

4940 HEAD START

4942 TITLE I, PART B NCLB - Even Start

4945 CHILD AND ADULT CARE FOOD PROGRAM

4950 TITLE I, SUBPART A OF PART B NCLB - Reading

4960 TITLE IV, PART A NCLB - Safe & Drug Free Schools

4962 TITLE IV, PART A NCLB - Community Service

4968 TITLE IV, PART B NCLB - 21st Century Community Learning Centers

4970 NCLB - STAR Grants

4975 INNOVATION IN EDUCATION PROGRAM (Frameworks)

4980 ADULT BASIC EDUCATION

4985 TITLE II, PART D NCLB – Technology, Enhancing Education Through Technology

4990 OTHER FEDERAL CATEGORICAL RECEIPTS - Receipts from all other federal categorical sources not otherwise classified.

4992 REAP – Small Rural Schools Achievement Grants from U.S. Dept of Education

4995 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS - Categorical grants received from corporations, foundations and other non-governmental sources.

5XXX NON-REVENUE RECEIPTS

5100 SALE OF BONDS - Bond issuances approved in accordance with law and secured by a levy on property. Receipts from the original bond issuance should be recorded in the Special Building Fund; receipts from a re-funding bond issuance should be recorded in the Bond Fund.

5110 QUALIFIED ZONE ACADEMY BONDS – Bonds issuances approved in accordance with Rule 87 (92NAC87) *Regulations Governing Qualified Zone Academy Bonds Allocation*.

5150 TAX ANTICIPATION NOTES - Monies borrowed which will be repaid from future tax receipts.

5200 LONG TERM LOANS - Borrowed money secured through the issuance of promissory notes that will not be repaid during the current fiscal period.

5300 INSURANCE ADJUSTMENTS - Funds received as settlements to insurance claims.

5400 SALE OF PROPERTY - Receipts from the sale of useful equipment and other property.

5500 TRANSFERS FROM FUNDS (INCOMING) - Money received by the General Fund from other funds or by the Activities, School Lunch or Bond Fund from the General Fund.

- 5610 CASH BALANCE FROM MERGED/DISSOLVED SCHOOL DISTRICTS** - Cash transferred from other school districts that are merging with or dissolving into the school district.
- 5650 CASH BALANCE FROM NONRESIDENT HIGH SCHOOL TUITION FUNDS** - Funds belonging to the school district remaining in the county non-resident high school tuition fund and transferred into the General Fund.
- 5690 OTHER NON-REVENUE RECEIPTS** - All other non-revenue receipt items not otherwise classified, including refunds of overpayments (cash only). Whenever possible, refunds should be abated against outstanding bills or claims.
- 9000 NON-PROGRAM RECEIPTS** - The receipts resulting from temporary intra-agency transactions such as cashing Certificates of Deposit. (See Non-Program Expenditures for offsetting entries). ***Note: If Non-Program Receipts exceed Non-Program Expenditures, the difference should be recorded as a receipt to the school district. If the Non-Program Expenditures exceed the Non-Program Receipts, the difference should be recorded as an expenditure to the school district.***

PART IV CHART OF ACCOUNTS FOR DISBURSEMENTS

According to *Financial Reporting for Local & State School Systems* from the U.S. Department of Education, a function is the purpose for which a thing exists or is used. Function includes the activities or actions that are performed to accomplish the objectives of an enterprise.

For reporting purposes, the Nebraska Department of Education has classified the activities conducted by school districts according to the following functions: All Instruction, Support Services - Pupils, Support Services - Staff, General Administration, Office of the Principal, Support Services - Business, Support Services - Maintenance and Operation of Plant, Support Services - Pupil Transportation, Community Services, State Categorical Programs, Federal Programs, Debt Services, Summer School, Adult Education, Transfers, and Non-Programmed Expenditures.

A more definitive identification and coding of these functions and their corresponding sub-functions follow.

FUNCTION

- 1000 ALL INSTRUCTION** - Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included here are the activities of aides or assistants of any type that directly assist in the instructional process. Expenditures for alternative schools are included here.
- 1100 REGULAR INSTRUCTIONAL PROGRAMS** - Those programs funded through the General Fund that are designed primarily to prepare pupils for activities as citizens, family members, and workers.
- 1150 ENGLISH LANGUAGE LEARNERS INSTRUCTIONAL PROGRAMS** - Those programs that are directly attributable to students from homes where the English language is not the primary language. Include only those activities that are beyond the general instructional costs.
- 1200 SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS** - Those Special Education programs funded through State and Local Sources only. Do not include transportation costs for Special Education purposes under this function. (*Transportation costs for Special Education purposes should be reported under Function 2760.*)
- 2100 SUPPORT SERVICES - PUPILS** - Include those activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.
 - 2110 ATTENDANCE AND SOCIAL WORK SERVICES** - Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework and group work services for pupils and parents; action on problems of non-attendance and enforcement of compulsory attendance laws.
 - 2120 GUIDANCE SERVICES** - Those activities of counseling pupils and parents, providing consultation with other staff members on learning problems, assessing the abilities of pupils, and assisting pupils in career plans.
 - 2130 HEALTH SERVICES** - Physical and mental health services that are not direct instruction. Includes activities such as health appraisal and screening, emergency injury, and illness care.

- 2140 PSYCHOLOGICAL SERVICES** - Activities concerned with administering psychological tests and interpreting the results, interpreting pupil behavior, and working with other staff members in planning school programs. *(Costs for special education students should be recorded under Special Education programs.)*
- 2150 SAFETY & SECURITY** – Activities provided by the school district that are unique to school safety issues as directed by the safety plan requirements included in Rule 10 (92NAC10).
- 2190 OTHER PUPIL SUPPORT SERVICES** - Activities provided by the school district that are of a direct support to pupils and not included in the above categories. General Fund disbursements for student publications, social events, club activities, and expenditures for extra-curricular activities such as transporting pupils to participate in sporting events, should be reported in this account if these activities are not otherwise provided for in the Activities Fund.
- 2200 SUPPORT SERVICES - STAFF** - Activities associated with assisting the staff with the content and process of providing learning experiences for pupils. Include expenditures for Retirement Incentive Plans (§79-855) and Staff Development Assistance (§79-856) here.
- 2212 INSTRUCTIONAL STAFF TRAINING AND CURRICULUM DEVELOPMENT SERVICES** - Activities designed to contribute to the professional growth and competence of the instructional staff such as workshops, demonstrations, school visits, and courses for college credit. Includes activities designed to aid teachers in developing the curriculum and preparing and utilizing special curriculum materials.
- 2213 SCHOOL IMPROVEMENT** - Activities that support school improvement efforts. Includes costs for local school improvement committees or visiting teams and may include other costs for developing and implementing a school improvement plan such as data analysis, professional development, consulting fees and other related costs. *(See Rule 10, section 009, School Improvement)*
- 2214 IMPLEMENTATION OF STANDARDS** - Activities may include the alignment of local curriculum with state or local standards for reading, writing, mathematics, science, social studies/history and, if appropriate, any other content areas. May also include costs for professional development, consulting fees, substitute teacher salaries, stipends and other expenses related to the development and implementation of academic content standards.
- 2222 SCHOOL LIBRARY SERVICES** - Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials and planning the use of the library by teachers and other members of the instructional staff.
- 2223 AUDIO-VISUAL SERVICES** - Activities such as selecting, securing, preparing, repairing, and making audio-visual equipment available to members of the instructional staff.
- 2224 EDUCATIONAL TELEVISION SERVICES** - Activities concerned with presenting educational programs by way of television, including distance learning.
- 2300 GENERAL ADMINISTRATION** - Activities concerned with establishing and administering policy in connection with operating the school district.
- 2310 BOARD OF EDUCATION** - Activities of the elected body which has been vested with responsibilities for educational planning and policy making for the school district.
- 2320 EXECUTIVE ADMINISTRATION SERVICES** - Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in the general

direction and management of all affairs of the school district.

- 2400 OFFICE OF THE PRINCIPAL** - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and the clerical staff for these activities.
- 2500 SUPPORT SERVICES - BUSINESS** - Activities concerned with purchasing, paying, transporting, and maintaining goods and services for the school district.
- 2510 GENERAL ADMINISTRATION - BUSINESS SERVICES** - Activities concerned with the fiscal operations of the school district such as budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2515 BUILDINGS AND SITES** - Activities concerned with acquiring or improving school district lands or buildings, including site or building acquisition or improvement. This function should only be used in accounting for the Special Building Fund or the Qualified Capital Purpose Undertaking Fund.
- 2520 VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION VEHICLES** - Activities concerned with acquiring and maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such activities as purchasing, repairing, cleaning, painting, greasing, fueling, and inspecting vehicles for safety. *(Expenditures for pupil transportation should be included under function 2700.)*
- 2600 SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)** - Activities required in keeping the physical plant open, heated, lighted, and ready for use and in keeping the grounds, buildings and non-instruction equipment at their original condition of completeness and efficiency through repairs or replacement. Include here the disbursements for operating a teacherage. *(Income realized from teacherage rent should be included under the receipt function 1910.)*
- 2700 SUPPORT SERVICES - PUPIL TRANSPORTATION**
- 2750 REGULAR PUPIL TRANSPORTATION** - Activities concerned with the conveyance of pupils to and from school, as provided by statute. Included are such activities as contracting, payments to parents, purchasing vehicles, leasing vehicles, servicing vehicles, and all costs associated with operating the vehicle.
- 2760 SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION** - Activities concerned with the conveyance of special education school age (K-12) children to and from school, as provided by statute. Included are such activities as contracting, payment to parents, leasing, servicing vehicles, and appropriate costs associated with operating the vehicles. *(Costs for preschool transportation should be recorded under function 4402).*
- 3000 COMMUNITY SERVICES** - Activities that are not directly related to the provisions of education for pupils in the local school district. These include services such as community recreation programs, civic activities, and public libraries.

35XX STATE CATEGORICAL PROGRAMS - Expenditures resulting from programs funded through state categorical revenues. Included here are expenditures for such programs as those funded through the Education Innovation Fund (Excellence in Education), the School Technology Fund, the Quality Education Accountability Act, Teacher Mentor Grants, Distance Learning Network Completion Grants, Special Music Distance Education Project, and grants from NAEP. Expenditures related to individual grants should be further coded in order to separate them from expenditures for other categorical grants. The receipts for the particular grant should be coded under a matching receipt function to facilitate a comparison of receipts and expenditures for each grant received.

- 3510 EDUCATION INNOVATION FUNDS**
- 3511 MAJOR COMPETITIVE GRANTS/MINI GRANTS**
- 3512 QUALITY EDUCATION INITIATIVE PAYMENTS**
- 3513 TEACHER MENTOR GRANTS**
- 3514 DISTANCE LEARNING NETWORK COMPLETION GRANTS**
- 3515 SPECIAL MUSIC DISTANCE EDUCATION PROJECT**
- 3520 RULE 88**
- 3530 NAEP (National Assessment of Education Progress) GRANTS**

4000 FEDERAL PROGRAMS - Many school districts participate in categorical programs that are funded in part or totally through the receipt of federal funds. Most such programs are administered directly through the Department of Education and require an application and some form of expenditure report. A separate and specific function number identifies those federal programs that are administered directly through the Department of Education. Please note that the code numbers of the expenditures portion of the Annual Financial Report for the following categorical programs corresponds directly with the function numbers under receipts. This will provide the school district an instant comparison of receipts and expenditures within specific programs.

- 4100 TITLE I, PART A NCLB - CARRY OVER FROM PREVIOUS FISCAL YEAR** - Use 4200 for 2004/05 school year and beyond.
- 4200 TITLE I, PART A NCLB - CURRENT FISCAL YEAR** - Improving Basic Programs Operated by Local Educational Agencies. This function should be used by the school district to identify program expenditures from the current fiscal year's Title I allocation as approved within the school district's application.
- 4310 TITLE II, PART A NCLB** Teacher and Principal Training and Recruiting Fund
- 4315 TITLE II, PART B NCLB** Math & Science Partnerships
- 4320 TITLE V, PART A NCLB** Innovative Programs
- 4330 TITLE VI** REAP Rural Low Income Grants (*Federal funds that flow through NDE*)
- 4400 IDEA PART B SPECIAL EDUCATION** -Used to identify Part B expenditures for special education services.
 - 4401 IDEA TITLE VI-B PROGRAMS** - Expenditures financed through Title VI-B funds received for special education programs for children below age five.
 - 4402 IDEA TITLE VI-B TRANSPORTATION** - Expenditures financed through Title VI-B funds received for special education transportation for children below age five.
 - 4404 IDEA PART B BASE ALLOCATION** - Part B LEA flow-through funds expended for special education services; first priority is for children through age four.

- 4405 IDEA PART B SUPPLEMENTAL PAYMENTS** - Part B State set-aside funds expended for special education services for children through age four.
- 4410 IDEA ENROLLMENT/POVERTY** -- Expenditures funded through Part B LEA flow-through for special education services for children through age twenty-one.
- 4415 IDEA SPECIAL PROJECTS** – Expenditures financed through IDEA funds received for special education discretionary projects for children through age twenty-one.
- 4690 OTHER FEDERAL NON-CATEGORICAL EXPENDITURES** - Expenditures made for all other non-categorical funds received from federal sources not otherwise classified
- 4700 FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)** - Expenditures for improving educational programs and services leading to academic and occupational skill competencies needed to work in a technologically advanced society funded through federal Carl Perkins grants.
- 4750 SCHOOL TO WORK** - Expenditures for establishing programs that integrate school-based and work-based learning, vocational and academic education, and secondary and post-secondary education funded through receipts from the federal School To Work program.
- 49XX OTHER FEDERAL EXPENDITURES** - Record the amount of expenditures funded through federal monies received through the following federal programs according to the designated coding for each program:
 - 4910 INDIAN EDUCATION**
 - 4915 TITLE I, PART C NCLB** - Migrant Education
 - 4917 TITLE I, PART F NCLB** - Comprehensive School Reform
 - 4920 CAREER EDUCATION**
 - 4925 TITLE III NCLB** - Language Acquisition, Immigrant Education
 - 4930 FEDERAL ASBESTOS**
 - 4935 SCHOOL RENOVATION, IDEA & TECHNOLOGY**
 - 4940 HEAD START**
 - 4942 TITLE I, PART B NCLB** - Even Start
 - 4945 CHILD AND ADULT CARE FOOD PROGRAM**
 - 4950 TITLE I, SUBPART A OF PART B NCLB** - Reading First
 - 4960 TITLE IV, PART A NCLB** - Safe & Drug Free Schools
 - 4962 TITLE IV, PART A NCLB** - Community Service
 - 4968 TITLE IV, PART B NCLB** - 21st Century Community Learning Centers
 - 4970 NCLB** - STAR Grants
 - 4975 INNOVATION IN EDUCATION PROGRAM** (Frameworks)
 - 4980 ADULT BASIC EDUCATION**
 - 4985 TITLE II, PART D NCLB** – Technology, Enhancing Education Through Technology
 - 4990 OTHER FEDERAL CATEGORICAL RECEIPTS** – Expenditures funded through receipts from all other federal categorical sources not otherwise classified.
 - 4992 REAP** – Small Rural Schools Achievement Grants from U.S. Dept of Education
 - 4995 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS** – Expenditures funded through categorical grants received from corporations, foundations and other non-governmental sources.
- 5000 DEBT SERVICES** - The repayment of a debt made in prior years. Include the retirement of bonds or the payment of interest on bonds and the repayment of property taxes to county governments here.

- 6000 SUMMER SCHOOL** - Costs of summer school or year-round schools, inter-term, elementary and secondary day school programs, including Driver Education.
- 7000 ADULT EDUCATION** – Expenditures for part-time continuation and other organized public educational programs that provide opportunity for adults to further their education regardless of their previous educational attainment. Alternative schools for school-age children should be recorded under the All Instruction (1000) functions.
- 8000 TRANSFERS (OUTGOING)** - Inter-fund transfers from the General Fund to the School Lunch, Activities or Bond Fund or from other funds to the General Fund.
- 9000 NON-PROGRAM EXPENDITURES** - A temporary intra-agency transaction that should not be reflected as a school district expenditure. An example of such transactions is the purchasing Certificates of Deposit. At the end of the fiscal period, this account should equal the Non-Program Receipts Account. ***Note: If Non-Program Receipts exceed Non-Program Expenditures, the difference should be recorded as a receipt to the school district. If the Non-Program Expenditures exceed the Non-Program Receipts, the difference should be recorded as an expenditure to the school district.***

PART V

CHART OF ACCOUNTS FOR EXPENDITURE OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described in the User's Manual: (1) salaries; (2) employee benefits; (3) purchased services; (4) supplies and materials; (5) capital outlay; (6) other expenses; and (7) transfers. These broad categories are subdivided to obtain more detailed information about Objects of Expenditures. A three-digit number is used which makes it possible to search out detailed information. Following are definitions of the major categories and sub-categories. School districts may further sub-divide the sub-categories for their purposes. However, the Annual Financial Report mainly consolidates objects to these seven major categories.

- 100. SALARIES.** Amounts paid to employees of the school district who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
- 105. SUPERINTENDENT SALARY.** Salary paid to the school district superintendent.
- 110. REGULAR SALARIES.** Full-time, part-time, and pro-rated portions of the costs for work performed by employees of the school district who are considered to be in positions of a permanent nature. These include teachers, principals, associate or deputy superintendents and those of a professional nature in positions of support.
- 120. SUBSTITUTE OR TEMPORARY SALARIES.** Full-time, part-time, and pro-rated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature.
- 140. OTHER STAFF SALARIES.** Salaries paid to support staff and other clerical staff, paraprofessional staff, transportation staff, custodial staff, kitchen staff and other staff not expended in other object codes.
- 143. TECHNICAL STAFF SALARIES.** Salaries paid to technical support personnel, including network administrators and school resource (safety) personnel.
- 161. CLASSROOM MANAGEMENT SALARIES.** Salaries paid to personnel whose responsibilities include coordinating the activities of the attendance center or school and its staff but who are not classified as principals.
- 200. EMPLOYEE BENEFITS.** Amounts paid by the school district in behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
- 210. SOCIAL SECURITY.** The school district's share of FICA and Medicaid.
- 220. RETIREMENT.** All expenditures by the school district to the School Employees' Retirement Fund as established by statute.
- 230. HEALTH INSURANCE.** Expenditures for health insurance for employees of the school district.

- 240. **WORKER'S COMPENSATION.** Expenditures for Workmen's Compensation for employees of the school district.
- 250. **TAX SHELTERED ANNUITIES.** The school district's share of tax sheltered annuities.
- 260. **LIFE INSURANCE.** Expenditures for life insurance for employees of the school district.
- 28X. **TERMINATION OF EMPLOYMENT.** Amounts paid to former employees of the school district either through voluntary or involuntary termination of employment.
- 281. **RETIREMENT INCENTIVE PLAN.** Expenditures for payments to employees leaving the school district when two or more school districts reorganize or unify as specifically permitted in §79-855 of Nebraska State Statute.
- 282. **STAFF DEVELOPMENT ASSISTANCE.** Expenditures for payments to employees or the appropriate educational institution when two or more school districts reorganize or unify as specifically permitted in §79-856 of Nebraska State Statute.
- 283. **UNEMPLOYMENT COMPENSATION OR INSURANCE.** Expenditures for unemployment compensation insurance to protect a school district from claims by employees involuntarily terminated from employment or the costs of self-insurance from these individuals.
- 284. **EARLY RETIREMENT OR VOLUNTARY TERMINATION.** Expenditures for early retirement or voluntary termination agreements with employees not otherwise classified above. Include payouts for all terminal leave costs, retirements, severance pay and unused sick and vacation leave. *(Do not include Retirement Incentive Plan costs as permitted in §79-855. Include these costs in object 281.)*
- 290. **OTHER BENEFITS.** Expenditures for other benefits not listed above for employees of the school district.
- 300. **PURCHASED SERVICES.** Expenditures for services rendered by personnel who are not on the payroll of the school district, and other services that the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 310. **PROFESSIONAL AND TECHNICAL SERVICES.** Services that by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, consultants, teachers, accountants, repairmen, etc.
 - 313. **PUPIL SERVICES.** Contract services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.
 - 315. **ACCOUNTING AND AUDITING SERVICES.** Services performed by those in the accounting profession in budget preparation, school district accounting and auditing services.
 - 316. **DATA PROCESSING.** Data processing services for the school district such as payroll processing done by a person or agency outside of the school district.
 - 317. **LEGAL SERVICES.** Services that by their nature can be performed only by attorneys.

- 318. **CONTRACTED OR SECURED SERVICES.** Services that can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, dentists, medical doctors, consultants, repairmen, etc.
- 319. **OTHER PROFESSIONAL AND TECHNICAL SERVICES.** Services that by their nature can be performed only by persons with specialized skills and knowledge not listed above.
- 320. **PROPERTY SERVICES (FACILITIES, GROUNDS AND EQUIPMENT).** Services purchased to operate, insure and rent property owned and/or used by the school district.
 - 321. **FUEL.** Expenditures for coal, gas, or any other fuel, and any other cost incident to making the fuel available for use.
 - 322. **ELECTRICITY.** Costs of electricity used to furnish light and power.
 - 323. **WATER AND SEWER.** Expenditures for furnishing water and sewage.
 - 324. **OTHER UTILITIES.** Expenditures for other services not shown above. *(Do not include telephone).*
 - 327. **RENTALS OR LEASES.** Expenditures for leasing or renting land, buildings, and equipment for both temporary and long range use of school district. *(Do not code lease/purchase expenditures here; they should be included under the appropriate capital outlay object [500].)*
 - 328. **PROPERTY INSURANCE.** Expenditures for insuring the property of the school district.
 - 329. **OTHER PROPERTY SERVICES.** Property services purchased that are not classified above.
- 330. **TRANSPORTATION SERVICES.** Expenditures for transporting children to school and for official travel of school district employees.
 - 331. **CONTRACTED PUPIL TRANSPORTATION.** Contracts for transportation of pupils with private individuals or carriers.
 - 332. **MILEAGE TO PARENTS.** Mileage paid to parents for transporting pupils to school.
 - 333. **TRANSPORTATION PAID TO OTHER DISTRICTS.** Allowance or fee paid to a servicing school district for transporting resident pupils.
 - 334. **VEHICLE REPAIR AND MAINTENANCE.** Expenditures for repairs and maintenance services not provided directly by school district for vehicles other than buses.
 - 335. **LEASE VEHICLE.** Vehicle rental when operated by school district personnel. *(Do not code the lease/purchase of a vehicle here; they should be included under the appropriate capital outlay object [500].)*
 - 336. **GAS AND OIL.** Expenditures for gas and oil for school district purposes.

- 337. **TIRES AND PARTS.** Expenditures for tires and parts for school district purposes.
- 338. **REPAIRS AND MAINTENANCE.** Expenditures for repairs and maintenance services not provided directly by school district personnel.
- 339. **OTHER TRANSPORTATION SERVICES.** Any expenditures not listed above such as garage rent and maintenance, expense of operating and heating a garage for school vehicles, etc.
- 340. **LIABILITY INSURANCE.** Insurance to protect the school district and its board members from loss due to accident or neglect.
- 341. **LIABILITY INSURANCE.** Expenditures for insurance coverage of the school district against losses resulting from judgments awarded against the school district.
- 342. **FIDELITY BOND PREMIUMS.** Expenditures for bonds guaranteeing the school district against losses resulting from the actions of the treasurer, employees, or other persons of the school district.
- 350. **ADVERTISING AND PRINTING.** Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as board hearings, personnel recruitment, bond sales, used equipment sales, and other objects.
- 36X. **TUITION PAID TO OTHER DISTRICTS.** Payments to other school districts or agencies for services rendered for educational purposes.
 - 360. **TUITION PAID TO OTHER DISTRICTS (SPECIAL EDUCATION).** Tuition paid to other school districts for school privileges extended to resident special education pupils.
 - 364. **TUITION PAID TO OTHER DISTRICTS (REGULAR EDUCATION).** Tuition paid to other school districts for school privileges extended to resident regular education pupils.
 - 366. **TUITION PAID TO OTHER DISTRICTS (ENGLISH LANGUAGE LEARNERS).** Tuition paid to other school districts for school privileges extended to resident English Language Learner pupils.
- 370. **TUITION PAID TO OTHER AGENCIES (SPECIAL EDUCATION).** Tuition paid to other educational agencies for Special Education privileges extended to resident pupils.
- 38X. **COMMUNICATION.** Services provided by persons or businesses to assist in transmitting and receiving messages or information.
 - 381. **POSTAGE.** Includes postage machine rental and postage.
 - 382. **TELEPHONE.** Expenditures for telephone service, including line charges for Internet usage.
 - 383. **OTHER COMMUNICATIONS.** Expenditures for services not listed above.
- 390. **OTHER PURCHASED SERVICES.** Expenditures for all other purchased services not included above.

- 400. SUPPLIES AND MATERIALS.** Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lost their identity through fabrication or incorporation into different or more complex units or substances.
- 410. SUPPLIES.** Expenditures for all supplies for the operation of a school district, including shipping and handling.
- 420. TEXTBOOKS (NEW OR REPLACEMENT).** Costs of textbooks, including shipping and handling charges.
- 430. LIBRARY BOOKS.** Costs of reference books, dictionaries, encyclopedias, and library reading books.
- 440. PERIODICALS.** Expenditures for periodicals and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals and continuing for an indefinite period.
- 450. AUDIO-VISUAL MATERIALS (NEW OR REPLACEMENTS).** Include only expenditures for audio-visual materials but not equipment. (*Equipment should be recorded under Object 530*).
- 460. COMPUTER SOFTWARE.** Expenditures for software for school district computers, including that for workstations, laptops, PDAs and networks. This software may be purchased from a software vendor or developed specifically for the school district.
- 470. FOOD.** Expenditures for food and milk purchases made for the school district's Nutrition Program. This object should be used in accounting for the School Lunch Fund.
- 490. OTHER SUPPLIES AND MATERIALS.** Expenditures for all other supplies and materials not included above.
- 500. CAPITAL OUTLAY.** Expenditures for the acquisition of fixed assets or additions to fixed assets. Include lease/purchase payments here under the appropriate object code.
- 510. SITE ACQUISITION AND IMPROVEMENTS.** Cost of land purchased for school sites or site improvements. This object should only be used in accounting for the Special Building Fund.
- 520. BUILDING, ACQUISITION AND IMPROVEMENT.** Expenditures for all new buildings, extensions, and alterations of old buildings (not repairs), including installation of plumbing, heating, lighting, ventilating, and electric and network wiring. This object should only be used in accounting for the Special Building Fund or Qualified Capital Purpose Undertaking Fund.
- 530. FURNITURE AND EQUIPMENT (NEW AND REPLACEMENT).** Expenditures for all general custodial, instructional, and playground equipment and furniture.
- 540. BUS ACQUISITION (NEW AND REPLACEMENT).** Includes expenditures for initial acquisition or replacement of buses.
- 550. VEHICLE ACQUISITION (OTHER THAN BUSES).** Expenditures for initial acquisition or replacement of vehicles to transport persons or objects, but not including acquisition or replacement of buses.

- 560. COMPUTER HARDWARE.** Equipment necessary to operate the computers of the school district, including expenditures for network hardware, workstations, laptops, PDAs, peripheral equipment (printers, plotters, scanners, external disk and tape drives, and modems), and the cabling necessary to connect the workstations, laptops, PDAs and peripherals. *(Any network wiring incorporated into the buildings should be included under Building, Acquisition and Improvement, Object 520.)*
- 600. OTHER EXPENSES.** Amounts paid for goods and services not otherwise classified above.
- 605. REPAYMENT OF TAXES PAID.** Repayment of property taxes received in error from county treasurers.
- 610. REDEMPTION OF PRINCIPAL.** Expenditures that are from current funds to retire principal on all general obligation debt.
- 620. DEBT SERVICE INTEREST.** Expenditures that are from current funds to pay interest on all general obligation debts.
- 630. DUES AND FEES.** Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- 643. JUDGMENTS/SETTLEMENTS.** Expenditures from current funds for all judgments or settlements against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here.
- 670. TRAVEL EXPENSE AND MILEAGE.** Costs for transportation, meals, hotel, and other expenses associated with traveling on business for the school district.
- 690. OTHER MISCELLANEOUS EXPENSES.** Amounts paid for all other expenses not previously classified.
- 700. TRANSFERS (OUTGOING).** Inter-fund transfers between funds.
- 750. TRANSFERS TO THE SCHOOL LUNCH FUND.** General Fund monies needed to maintain or support the School Lunch Program.
- 752. TRANSFERS TO THE ACTIVITIES FUND.** General Fund monies needed to supplement school activities.
- 754. TRANSFERS TO THE BOND FUND.** General Fund monies needed to cover principal and interest payments from the Bond Fund when the Bond Fund assets are insufficient to make the payment.
- 755. TRANSFER TO THE GENERAL FUND.** Monies from other school funds transferred to the General Fund when the other funds are discontinued.