
PROGRAM BUDGETING AND ACCOUNTING MANUAL

**for
School Districts and
Education Service Districts
in Oregon**

2016

Salam Noor • Deputy Superintendent of Public Instruction

Oregon Department of Education • Salem, Oregon 97310-0203

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(Revised 07/01/16)

Foreword

This edition of the *Program Budgeting and Accounting Manual* is a revision of the 2014 manual. This document becomes effective for the 2017-18 fiscal year. When the 1998 manual was drafted, the Chart of Accounts Committee recommended biennial revisions to keep the manual up to date and to promote consistency of accounting across school districts in the state. The 1998 changes were a result of House Bill 3636, enacted by the Legislature in 1997, which directed the Department of Education to review, modify, update and improve the existing chart of accounts for school districts and education service districts that will allow for valid comparisons of expenditures among schools and districts.

School district representatives from around the state have contributed their time and expertise to complete the revised manual. The Oregon Department of Education wishes to thank the committee members for their work in completing this thirteenth edition of the manual.

Sincerely,

Salam Noor
Deputy Superintendent
of Public Instruction

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We wish to thank the district staff for their time, energy, efforts, and contributions:

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CHAPTER 1

Introduction

The Purpose and Goal

The *Program Budgeting and Accounting Manual* is designed as a resource tool for school districts and education service districts in Oregon. The use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education and is in **bold type** face as shown in Chapter 2. Additional codes are available at the option of the district for more extensive use of account descriptions.

The *2016 Program Budgeting and Accounting Manual* was developed based on the following goals:

The accounting code structure is designed to provide consistent classification of expenditures to allow valid spending comparisons among schools and districts. The financial accounting and reporting system complies with Generally Accepted Accounting Principles (GAAP).

The budgeting and accounting system can be used to plan and manage the resources of a school district.

The manual is a working handbook to which revisions will be made.

With the above goals in mind, the Oregon Department of Education presents this manual to all school districts and educational service districts in the state of Oregon. It is our intent that use will occur at all levels of management, ranging from the classroom to the boardroom.

Organization of the Manual

Description of the account code structure begins in Chapter 2, covering fund classification, function, object, operational unit, area of responsibility, sub-area, and revenue codes. This chapter provides the basis for the account classification. Chapter 3 provides detailed definitions of the account

numbers listed in Chapter 2 and special instructions to promote consistency in accounting practice. The Department of Education will update this manual each biennium or as needed.

We welcome your comments and suggestions regarding the revised accounting manual.

Conformance with Generally Accepted Accounting Principles

A primary emphasis of this manual is to define account classifications that provide meaningful financial management information to its users. As part of this emphasis, the *Program Budgeting and Accounting Manual* is written to approach conformance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard of and guideline for financial accounting and reporting. The Government Finance Officers Association has developed a practical guide to implementing accounting standards in its *Governmental Accounting, Auditing and Financial Reporting* (GAAFR) document.

Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial condition and to make valid comparisons among districts.

Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Complying with the Oregon Local Budget Law

Oregon Budget Law (ORS 294) specifies a process and format for a district's annual budget preparation and presentation. The Oregon Department of Education, through the administrative rule process, adopts a chart of accounts (Chapter 2) that are used to classify revenues and expenditures. These account codes are approved by the Department of Revenue.

CHAPTER 2

Uses of the Account Classification System

The purposes of this chapter are to: (1) describe an accounting system and the need for the financial reports of the district; (2) describe the account classification structure; and (3) provide the chart of accounts used in a school district accounting system.

What is an Accounting System?

What is an accounting system? How does it go about serving the diverse needs of its users? The accounting system is the means by which financial data are captured during actual operation of the district, recorded in the accounting system, and then analyzed to produce the various kinds of reports needed. Financial transactions can be classified to facilitate their accumulation in categories to display activities in the financial reports. A primary purpose of an accounting system is to produce financial information organized in various ways for various uses.

Financial Reports

The financial reports produced in a district fall into two major groupings: internal and external. Examples of the internal reports include:

comparison of budgeted vs. actual revenues and expenditures;

cash flow projection;

building operation and maintenance costs, by building; and

expenditure accounts, showing activity during the last reporting period.

comparison of current and prior year's revenues and expenditures.

External financial reports are produced by the district to satisfy the needs of the various users who are not a part of the district, including state and federal agencies, Congress, the Legislature,

creditors and credit rating agencies, parents, taxpayers, and the general public.

Each school district is required to produce an annual financial report that has been audited by an independent audit firm. Other external reports generally are of a special purpose or nature. They may include such reports as:

general financial/statistical summaries for use by legislators;

specific reports of certain revenues and expenditures by program, for use by the funding source(s); and

program cost reports.

The State Legislature

The Oregon Legislature determines the level of funding available for the operation of Oregon's school districts. Accordingly, legislators need clear, consistent information on school spending as a basis for decision making. Cumulative information in comparable formats about the operations of groups of districts is needed to formulate funding policies.

School Administrators and Other Employees

School administrators are key users of the financial account classification system. They must rely on financial reports to allocate and manage resources, evaluate past performance, to aid in day-to-day decision making and to inform the general public.

Budgeting, an important managerial tool for the public school administrator, relies upon correct and properly classified accounting information. The expenditure dimensions used here offer the administrator a variety of methods for budgeting and permit local judgment about the most appropriate technique. Additionally, the accounting system satisfies the administrator's

obligation to ensure compliance with the legal, regulatory and fiduciary responsibilities of this position of public trust.

School Boards and Other Governing Units

School boards and other governing units have both a responsibility and an intense interest in the operation of the school system. The school board is responsible for establishing policies and for overseeing and appraising the administrator as he or she carries out these policies. The school board thus needs timely warning in case situations develop that require corrective action. The board also needs information to assess both the efficiency of the administration and its effectiveness in complying with policies and restrictions. Some of this information can be provided by general purpose financial reports. Comparable information obtained about other districts also is needed as a basis for comparison.

Creditors and Potential Creditors

Creditors include bondholders and prospective bondholders, credit rating agencies that advise potential bondholders, commercial banks, vendors, and others who have extended credit, or who are considering extending credit, to the district. Typically, they would be interested in the financial position of the organization, its operating performance, and its ability to repay the bonds or loans in full and on time.

The General Public

The interests of constituents are similar to those of resource providers: they want to understand the nature of the organization's activities, the services provided, and how effectively and efficiently resources are managed.

The Account Classification System

The account classification system presented here is designed to enable the districts to produce the financial reports necessary to better meet all of the potential uses identified above. Based on the following guidelines, the structure meets the identified needs and will provide comparability of reported data among different districts.

1. ***The chart of accounts encourages full disclosure of the financial position of the district.*** Emphasis is placed on the accurate classification of financial transactions. Expenditures are recorded in the appropriate accounting categories, regardless of the implications of some of those decisions.
2. ***Comprehensive financial reporting is encouraged.*** The district should incorporate all financial activities into a single accounting and reporting system for full disclosure. Accounts for such activities as food services, student body activities, community services and commercial-like enterprises all should be included in the financial reports of the district.
3. ***Simplified reporting is encouraged.*** GAAFR encourages using the minimum number of funds necessary for legal and operational use. Using unnecessary funds can result in inflexibility, undue complexity, and inefficient financial administration. Financial reports should be well organized and easy to read.
4. ***The account classification system is flexible: it meets the needs of both small and large districts while retaining comparability of reported data.*** The guidelines here include a minimum list of accounts essential for state and federal reporting. They also provide a variety of optional classifications of districts interested in a more comprehensive approach to financial accounting and reporting.
5. ***The classification of accounts and the recommended reporting structure remain in accordance with generally accepted accounting principles.***

Fund Classification

Governmental accounting systems are organized and operated on a fund basis. The diverse nature of governmental operations and the need for legal compliance preclude recording and summarizing financial transactions in a single accounting entity. Instead, the required accounts are organized on the basis of independent funds. If one were to compare fund accounting with

commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district.

The accounting system is structured to maintain the identity of the resources, obligations, revenues, expenditures and equities for each fund. This is accomplished by providing a complete self-balancing set of accounts for each fund that shows its assets, liabilities, reserves, fund balances or retained earnings, revenues and expenditures or expenses.

The classifications of fund and account groups included in this handbook are similar to those used by other state and local governmental units. They consist of the following fund and account groups:

Governmental Funds — The funds through which most districts functions are typically financed. The reporting focus is upon determining the financial position and changes in financial position, rather than upon determining net income.

Proprietary Funds — The funds used to account for district activities that are similar to business operations in the private sector; or where the reporting focus is upon determining net income, financial position and changes in cash flows.

Fiduciary Funds — The funds used to account for assets held by a district as trustee or agent. Each trust fund is treated for accounting measurement purposes in a manner similar to either a governmental fund or a proprietary fund. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Nonexpendable trust funds and pension trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations.

Account Groups — Groups of accounts which are used to record and control the district's general fixed assets and unmatured general long-term liabilities. Long-term liabilities of proprietary funds and trust funds should be accounted for through those funds.

These four classifications are divided into the following categories called fund types:

Governmental Funds

- 100 General Fund
- 200 Special Revenue Funds
- 300 Debt Service Funds
- 400 Capital Project Funds

Proprietary Funds

- 500 Enterprise Funds
- 600 Internal Service Funds

Fiduciary Fund

- 700 Trust and Agency Funds

Types of Financial Activity

This publication classifies three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the district. For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions for each type of transaction are:

Revenues

- Fund: xxx
- Source: xxxx
- Project: xxx

Expenditures

- Fund: xxx
- Function: xxxx
- Object: xxx
- Operational Unit: xxx
- Area of Responsibility: xxx
- Sub-Area: xxx

Balance Sheet

- Fund: xxx
- Asset (or Liability): xxxx

The purpose and uses of each of these dimensions are as follows:

Revenue Dimensions

Source

Revenues collected by school districts are classified by major source:

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

Project

Districts may use additional account code dimensions to provide further classification of revenue to track receipts for a particular program, project, or school.

Sub-categories within a major source provide additional information regarding the source of revenue. For example, local sources of revenue are recorded in sub-classifications as local property taxes levied by the school district, tuition, fees, interest earnings, etc.

Expenditure Dimensions

Function

The function describes the activity for which a service or material object is acquired. The major functions of a district are classified into seven areas:

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses (Interagency/Fund Transactions and Debt Service)
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

Functions and sub-functions consist of activities that have similar operational objectives. Categories of activities in each of these divisions and subdivisions are grouped according to the principle that the activities could be combined, compared, related, and mutually exclusive.

Object

The object is the service or commodity bought. These categories are also divided into sub-objects for more detailed accounting.

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses of Funds

Operational Unit

This dimension is used to identify (1) schools or (2) non-school cost centers, such as central programs or departments. Operational Unit codes are defined by the school districts but are required for state reporting purposes because expenditures are reported at the school level rather than the district level.

Area of Responsibility

This dimension provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs. Districts may elect to use area codes for a variety of reasons to track expenditures and manage costs.

Sub-Area

Districts often add other account code dimensions to classify expenditures for particular purposes at their discretion. Some of the possible additional uses are:

- term;
- course;
- work order;
- bus route or vehicle;
- capital project;

In addition, in automated systems, there may be a need to add some codes for use by the computer. These might include:

- a transaction code to route the transaction through the system and post the correct files and fields in the data record;
- a fiscal year code to assist with closing out one year while beginning to process activity for the new year;
- a reporting level code to assist in organizing report contents and subtotals;
- a district or other organizational unit code in a multi-district system.

The Minimum Chart of Accounts

The handbook classification structure (particularly the expenditure classifications) can generate large amounts of detailed data. However, much of the classification system

described herein is offered for the optional use of the district. Hence, a district may choose, in a number of ways, which parts of the system it needs or wants to use. It may choose:

Not to use certain optional dimensions at all;

To consolidate certain dimensions in its own local chart of accounts.

To use more dimensions than defined in this publication.

Whatever course a district chooses, it must follow a certain minimum list of these classifications to meet federal and state reporting requirements. This list is referred to as the “minimum chart of accounts.”

Using this publication, the district’s first task then is to decide what additional classifications it wishes to use for its own purposes. In the following account classification descriptions, the minimum chart of accounts is highlighted in bold.

Account Classification Descriptions

The account codes are presented for use in accounting for revenue and expenditures of a school district. The codes in **bold type** face are required, except for Area of Responsibility. Non-bold codes are optional and may be used at the district's discretion. Definitions for each of these descriptions begin in Chapter 3.

Fund Classifications

- 100** **General Fund**
- 200** **Special Revenue Funds**
- 300** **Debt Service Funds**
- 400** **Capital Projects Funds**
- 500** **Enterprise Funds**
- 600** **Internal Service Funds**
- 700** **Trust and Agency Funds**

Revenue Codes

- 1000 Revenue from Local Sources
 - 1100 Taxes
 - 1110 Ad Valorem Taxes Levied by District**
 - 1111 Current Year's Taxes
 - 1112 Prior Year's Taxes
 - 1113 County Tax Sales for Back Taxes
 - 1114 Payments in Lieu of Property Taxes
 - 1120 Local Option Ad Valorem Taxes Levied by District**
 - 1121 Current Year's Local Option Taxes
 - 1122 Prior Year's Local Option Taxes
 - 1123 Penalties and Interest on Local Option Taxes
 - 1130 Construction Excise Tax**
 - 1190 Penalties and Interest on Taxes**
 - 1200 Revenue From Local Governmental Units Other Than Districts**
 - 1300 Tuition
 - 1310 Regular Day School Tuition
 - 1311 Tuition From Individuals**
 - 1312 Tuition From Other Districts Within the State**
 - 1313 Tuition From Other Districts Outside the State**
 - 1320 Adult/Continuing Education Tuition**
 - 1321 Tuition From Individuals
 - 1322 Tuition From Other Districts Within the State
 - 1323 Tuition From Other Districts Outside the State
 - 1324 Tuition/Contract Receipts for Community Services
 - 1330 Summer School Tuition**
 - 1331 Tuition From Individuals
 - 1332 Tuition From Other Districts Within the State
 - 1333 Tuition From Other Districts Outside the State
- 1400 Transportation Fees
 - 1410 Regular Day School Transportation
 - 1411 Transportation Fees From Individuals**
 - 1412 Transportation Fees From Other Districts Within the State**
 - 1413 Transportation Fees From Other Districts Outside the State**
 - 1414 Transportation Fees For Foster Children**
 - 1420 Summer School Transportation**
 - 1421 Transportation Fees From Individuals
 - 1422 Transportation Fees From Other Districts Within the State
 - 1423 Transportation Fees From Other Districts Outside the State
- 1500 Earnings on Investments**
 - 1510 Interest on Investments
 - 1530 Gain or Loss on Sale of Investment
- 1600 Food Service**
 - 1610 Daily Sales—Reimbursable Programs
 - 1611 Breakfast
 - 1612 Lunch
 - 1613 Special Milk Program
 - 1620 Daily Sales—Non reimbursable Program
 - 1630 Special Functions

- 1700 Extracurricular Activities**
 - 1710 Admissions
 - 1720 Bookstore Sales
 - 1730 Student Organization Membership Dues and Fees
 - 1740 Fees
 - 1750 Concessions
 - 1760 Club Fund Raising
 - 1790 Other Extracurricular Activities
- 1800 Community Services Activities**
- 1900 Other Revenue from Local Sources
 - 1910 Rentals**
 - 1920 Contributions and Donations From Private Sources**
 - 1930 Rental or Lease Payments From Private Contractors**
 - 1940 Services Provided Other Local Education Agencies**
 - 1941 Services Provided Other Districts Within the State
 - 1942 Services Provided Other Districts Outside the State
 - 1943 Services Provided Charter Schools
 - 1950 Textbook Sales and Rentals**
 - 1951 Textbook Sales
 - 1960 Recovery of Prior Years' Expenditure**
 - 1970 Services Provided Other Funds**
 - 1980 Fees Charged to Grants**
 - 1990 Miscellaneous**
- 2000 Revenue From Intermediate Sources
 - 2100 Unrestricted Revenue
 - 2101 County School Funds**
 - 2102 General Education Service District Funds (Effective 7/1/10)**
 - 2103 Excess ESD Local Revenue (Effective 7/1/10)**
 - 2105 Natural Gas, Oil, and Mineral Receipts**
 - 2110 Intermediate 'I' Tax (City and County Income Taxes)**
 - 2111 Current Year
 - 2112 Prior Year
 - 2113 Penalties and Interest
 - 2199 Other Intermediate Sources**
 - 2200 Restricted Revenue**
 - 2800 Revenue in Lieu of Taxes**
 - 2900 Revenue for/on Behalf of the District**
- 3000 Revenue From State Sources
 - 3100 Unrestricted Grants-In-Aid
 - 3101 State School Fund—General Support**
 - 3102 State School Fund—School Lunch Match**
 - 3103 Common School Fund**
 - 3104 State Managed County Timber**
 - 3106 State School Fund-Accrual**
 - 3199 Other Unrestricted Grants-in-aid**
 - 3200 Restricted Grants-In-Aid
 - 3204 Driver Education**
 - 3222 State School Fund (SSF) Transportation Equipment**
 - 3299 Other Restricted Grants-in-aid**
 - 3800 Revenue in Lieu of Taxes**

- 3900 Revenue for/on Behalf of the District**
- 4000 Revenue From Federal Sources
 - 4100 Unrestricted Revenue Direct From the Federal Government**
 - 4200 Unrestricted Revenue From the Federal Government Through the State**
 - 4300 Restricted Revenue Direct From the Federal Government**
 - 4500 Restricted Revenue From the Federal Government Through the State**
 - 4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies**
 - 4800 Revenue in Lieu of Taxes
 - 4801 Federal Forest Fees**
 - 4802 Impact Aid to School Districts for Operation (PL 874)**
 - 4803 Coos Bay Wagon Road Funds**
 - 4899 Other Revenue in Lieu of Taxes**
- 5000 Other Sources
 - 4900 Revenue for/on Behalf of the District**
 - 5100 Long Term Debt Financing Sources**
 - 5110 Bond Proceeds
 - 5120 Bond Premium
 - 5130 Accrued Interest
 - 5140 Mortgage Receipts
 - 5150 Loan Receipts
 - 5160 Lease Purchase Receipts
 - 5200 Interfund Transfers**
 - 5300 Sale of or Compensation for Loss of Fixed Assets**
 - 5400 Resources—Beginning Fund Balance**

Expenditures

Functions

- 1000 Instruction
 - 1100 Regular Programs
 - 1111 Elementary, K-5 or K-6 (Effective 7/1/11)**
 - 1113 Elementary Extracurricular**
 - 1121 Middle/Junior High Programs**
 - 1122 Middle/Junior High School Extracurricular**
 - 1131 High School Programs**
 - 1132 High School Extracurricular**
 - 1140 Pre-kindergarten Programs**
 - 1200 Special Programs
 - 1210 Programs for the Talented and Gifted**
 - 1220 Restrictive Programs for Students with Disabilities**
 - 1221 Learning Centers – Structured and Intensive
 - 1222 Developmental Kindergarten
 - 1223 Community Transition Centers
 - 1224 Life Skills with Nursing
 - 1225 Out of District Programs
 - 1226 Home Instruction
 - 1227 Extended School Year Programs
 - 1228 Diagnostic Classrooms
 - 1229 Other
 - 1250 Less Restrictive Programs for Students with Disabilities**
 - 1260 Treatment and Habilitation**
 - 1270 Educationally Disadvantaged
 - 1271 Remediation**
 - 1272 Title IA/D**
 - 1280 Alternative Education**
 - 1281 Public Alternative Programs
 - 1282 Private Alternative Programs
 - 1283–1287 District Alternative Programs
 - 1288 Charter Schools
 - 1289 Other Alternative Programs
 - 1290 Designated Programs
 - 1291 English Language Learner – ORS 336.079**
 - 1292 Teen Parent Programs**
 - 1293 Migrant Education**
 - 1294 Youth Corrections Education**
 - 1295 English Language Learner – Non ORS 336.079**
 - 1299 Other Programs**
 - 1300 Adult/Continuing Education Programs**
 - 1400 Summer School Programs**
 - 1410 Elementary
 - 1420 Middle/Junior High
 - 1430 High School
 - 1460 Special Programs, Summer School
 - 1490 Other Summer School Programs

- 2000 Support Services
 - 2100 Support Services—Students
 - 2110 Attendance and Social Work Services**
 - 2111 Service Area Direction
 - 2112 Attendance Services
 - 2113 Social Work Services
 - 2114 Student Accounting Services
 - 2115 Student Safety
 - 2117 Identification and Recruitment of Migrant Children
 - 2119 Other Attendance and Social Work Services
 - 2120 Guidance Services**
 - 2121 Service Area Direction
 - 2122 Counseling Services
 - 2123 Appraisal Services
 - 2124 Information Services
 - 2126 Placement Services
 - 2129 Other Guidance Services
 - 2130 Health Services**
 - 2131 Service Area Direction
 - 2132 Medical Services
 - 2133 Dental Services
 - 2134 Nurse Services
 - 2139 Other Health Services
 - 2140 Psychological Services**
 - 2141 Service Area Direction
 - 2142 Psychological Testing Services
 - 2143 Psychological Counseling Services
 - 2144 Psychotherapy Services
 - 2148 Other Psychological Services
 - 2150 Speech Pathology and Audiology Services**
 - 2151 Service Area Direction
 - 2152 Speech Pathology Services
 - 2153 Audiology Services
 - 2159 Other Speech Pathology and Audiology Services
 - 2160 Other Student Treatment Services**
 - 2190 Service Direction, Student Support Services**
 - 2200 Support Services—Instructional Staff
 - 2210 Improvement of Instruction Services**
 - 2211 Service Area Direction
 - 2213 Curriculum Development
 - 2219 Other Improvement of Instruction Services
 - 2220 Educational Media Services**
 - 2221 Service Area Direction
 - 2222 Library/Media Center
 - 2223 Multimedia Services
 - 2224 Educational Television Services
 - 2229 Other Educational Media Services
 - 2230 Assessment and Testing**
 - 2240 Instructional Staff Development**

- 2300 Support Services—General Administration
 - 2310 Board of Education Services**
 - 2320 Executive Administration Services**
 - 2321 Office of the Superintendent Services
 - 2324 State and Federal Relations Services
 - 2329 Other Executive Administration Services
- 2400 School Administration
 - 2410 Office of the Principal Services**
 - 2490 Other Support Services—School Administration**
- 2500 Support Services—Business
 - 2510 Direction of Business Support Services**
 - 2520 Fiscal Services**
 - 2521 Service Area Direction
 - 2522 Budgeting Services
 - 2523 Receiving and Disbursing Funds Services
 - 2524 Payroll Services
 - 2525 Financial Accounting Services
 - 2526 Internal Auditing Services
 - 2527 Property Accounting Services
 - 2528 Risk Management Services
 - 2529 Other Fiscal Services
 - 2540 Operation and Maintenance of Plant Services**
 - 2541 Service Area Direction
 - 2542 Care and Upkeep of Buildings Services
 - 2543 Care and Upkeep of Grounds Services
 - 2544 Maintenance
 - 2546 Security Services
 - 2549 Other Operation and Maintenance of Plant Services
 - 2550 Student Transportation Services**
 - 2551 Service Area Direction
 - 2552 Vehicle Operation Services
 - 2558 Special Education Transportation Services
 - 2559 Other Student Transportation Services
 - 2570 Internal Services**
 - 2571 Service Area Direction
 - 2572 Purchasing Services
 - 2573 Warehousing and Distributing Services
 - 2574 Printing, Publishing, and Duplicating Services
 - 2579 Other Internal Services
- 2600 Support Services—Central Activities
 - 2610 Direction of Central Support Services**
 - 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services**
 - 2621 Service Area Direction
 - 2622 Development Services
 - 2623 Evaluation Services
 - 2624 Planning Services
 - 2625 Research Services
 - 2626 Grant Writing
 - 2627 Statistical Services
 - 2629 Other Planning, Research, Development, and Evaluation Services

- 2630 Information Services**
 - 2631 Service Area Direction
 - 2632 Internal Information Services
 - 2633 Public Information Services
 - 2634 Management Information Services
 - 2639 Other Information Services.
 - 2640 Staff Services**
 - 2641 Service Area Direction
 - 2642 Recruitment and Placement Services
 - 2643 Staff Accounting Services
 - 2645 Health Services
 - 2649 Other Staff Services
 - 2660 Technology Services**
 - 2661 Service Area Direction
 - 2662 Systems Analysis Services
 - 2663 Programming Services
 - 2664 Operations Services
 - 2669 Other Technology Services
 - 2670 Records Management Services**
 - 2680 Interpretation and Translation Services**
 - 2690 Other Support Services—Central**
 - 2700 Supplemental Retirement Program**
- 3000 Enterprise and Community Services
- 3100 Food Services**
 - 3110 Service Area Direction
 - 3120 Food Preparation and Dispensing Services
 - 3130 Food Delivery Services
 - 3190 Other Food Services
 - 3200 Other Enterprise Services**
 - 3300 Community Services**
 - 3310 Direction of Community Services Activities
 - 3320 Community Recreation Services
 - 3330 Civic Services
 - 3340 Public Library Services
 - 3360 Welfare Activities Services
 - 3370 Nonpublic School Students Services
 - 3390 Other Community Services
 - 3500 Custody and Care of Children Services**
- 4000 Facilities Acquisition and Construction
- 4110 Service Area Direction**
 - 4120 Site Acquisition and Development Services**
 - 4150 Building Acquisition, Construction, and Improvement Services**
 - 4180 Other Capital Items**
 - 4190 Other Facilities Construction Services**
- 5000 Other Uses
- 5100 Debt Service**
 - 5110 Long-Term Debt Service

5120 Short-Term Debt Retirement
5200 Transfers of Funds
5300 Apportionment of Funds by ESD
5400 PERS UAL Lump Sum Payment to PERS
6000 Contingencies
 6110 Operating Contingency
7000 Unappropriated Ending Fund Balance

Expenditures

Objects

- 100 Salaries
 - 110 Regular Salaries
 - 111 Licensed Salaries**
 - 112 Classified Salaries**
 - 113 Administrators**
 - 114 Managerial—Classified**
 - 115 Sabbatical**
 - 116 Supplemental Retirement Stipends**
 - 117 Unused Leave**
 - 120 Nonpermanent Salaries
 - 121 Substitutes—Licensed**
 - 122 Substitutes—Classified**
 - 123 Temporary—Licensed**
 - 124 Temporary—Classified**
 - 130 Additional Salary**
 - 140-190 Additional Salary
- 200 Associated Payroll Costs
 - 210 Public Employees Retirement System**
 - 211 Employer Contribution, Tier I and Tier II
 - 212 Employee Contribution, Pick-Up
 - 213 PERS UAL Contribution
 - 214 PERS UAL Contribution
 - 215 PERS UAL Contribution
 - 216 Employer Contribution, Tier III
 - 220 Social Security Administration**
 - 230 Other Required Payroll Costs**
 - 231 Workers' Compensation
 - 232 Unemployment Compensation
 - 240 Contractual Employee Benefits**
 - 270 Post Retirement Health Benefits**
- 300 Purchased Services
 - 310 Instructional, Professional and Technical Services**
 - 311 Instruction Services
 - 312 Instructional Programs Improvement Services
 - 313 Student Services
 - 316 Data Processing Services
 - 317 Statistical Services
 - 318 Professional and Improvement Costs for Non-Instructional Staff
 - 319 Other Instructional, Professional and Technical Services
 - 320 Property Services**
 - 321 Cleaning Services
 - 322 Repairs and Maintenance Services
 - 324 Rentals
 - 325 Electricity
 - 326 Fuel
 - 327 Water and Sewage

	328	Garbage
	329	Other Property Services
330		Student Transportation Services
	331	Reimbursable Student Transportation
	332	Non-reimbursable Student Transportation
	333	Board and Room in Lieu of Transportation
	334	Transportation Portion of Tuition Payments
340		Travel
	341	Travel, Local in District
	342	Travel, Out of District
	343	Travel, Student, Out of District
	349	Other Travel
350		Communication
	351	Telephone
	353	Postage
	354	Advertising
	355	Printing and Binding
	359	Other Communication Services
360		Charter School Payments
370		Tuition
	371	Tuition Payments to Other Districts Within State
	372	Tuition Payments to Other Districts Outside the State
	373	Tuition Payments to Private Schools
	374	Other Tuition
380		Non-instructional Professional and Technical Services
	381	Audit Services
	382	Legal Services
	383	Architect/Engineer Services
	384	Negotiation Services
	385	Management Services
	386	Data Processing Services
	387	Statistical Services
	388	Election Services
	389	Other Non-instructional Professional and Technical Services
390		Other General Professional and Technological Services
400		Supplies and Materials
	410	Consumable Supplies and Materials
	420	Textbooks
	430	Library Books
	440	Periodicals
	450	Food
	460	Non-consumable Items
	470	Computer Software
	480	Computer Hardware
500		Capital Outlay
	510	Land Acquisition
	520	Buildings Acquisition
	530	Improvements Other Than Buildings
	540	Depreciable Equipment
	541	Initial and Additional Equipment Purchase
	542	Replacement Equipment Purchase

- 550 Depreciable Technology**
- 560 Depreciable Bus Garage, Bus and Capital Bus Improvements
 - 562 Bus Garage**
 - 564 Bus and Capital Bus Improvements**
- 590 Other Capital Outlay**
- 600 Other Objects
 - 610 Redemption of Principal**
 - 620 Interest
 - 621 Regular Interest**
 - 622 Bus Garage, Bus and Capital Improvement Interest**
 - 640 Dues and Fees**
 - 650 Insurance and Judgments**
 - 651 Liability Insurance
 - 652 Fidelity Bond Premiums
 - 653 Property Insurance Premiums
 - 654 Student Insurance Premiums
 - 655 Judgments and Settlements Against the District
 - 659 Other Insurance and Judgments
 - 660 Depreciation (Used for Enterprise and Internal Service Funds Only)**
 - 662 Buildings
 - 663 Improvements Other Than Buildings
 - 664 Equipment
 - 665 Technology
 - 669 Other Capital Assets
 - 670 Taxes and Licenses**
 - 680 PERS UAL Lump Sum Payment to PERS**
 - 690 Grant Indirect Charges**
- 700 Transfers
 - 710 Fund Modifications**
 - 720 Transits**
 - 790 Other Transfers**
- 800 Other Uses of Funds
 - 810 Planned Reserve**
 - 820 Reserved for Next Year**

Expenditures

Areas of Responsibility

010	Home Instruction
020	Tutoring
050	General Classroom Instruction
060	Core Areas/Block Classes
090	Other Pre-kindergarten Programs
100	English
110	Social Studies
120	Science
130	The Arts
170	Driver Education
180	Mathematics
190	Health Education
200	Physical Education
210	Second Language
230	Athletics
250	Other Extracurricular Student Activities
260	Technology
270	Career Related Learning
280	English Language Learner Programs
290	Other Programs
310	Non-Instructional Staff Development
320	Special Education
340	Coordinated Early Intervening Services
350	School Improvement Fund Grant

Professional, Technical Strands

510	Arts and Communication
520	Business and Management
530	Health Services
540	Human Resources
550	Industrial and Engineering Systems
560	Natural Resources Systems
570	Other Professional, Technical Strands. Defined by the District.
580	Other Professional, Technical Strands. Defined by the District.
590	Other Professional, Technical Strands. Defined by the District.

Descriptions of Balance Sheet Accounts

Assets and Other Debits

- 100 Current Assets
 - 101 Cash in the Bank
 - 102 Cash on Hand
 - 103 Petty Cash
 - 104 Change Cash
 - 105 Cash With Fiscal Agents
 - 106 Cash and Investments to Repay Short-term Notes
 - 111 Investments
 - 112 Unamortized Premiums on Investments
 - 113 Unamortized Documents on Investments (credit)
 - 114 Interest Receivable on Investments
 - 115 Accrued Interest on Investments Purchased
 - 121 Taxes Receivable
 - 122 Estimated Uncollectible Taxes (credit)
 - 131 Interfund Loans Receivable
 - 132 Interfund Accounts Receivable
 - 141 Intergovernmental Accounts Receivable
 - 151 Loans Receivable
 - 152 Estimated Uncollectible Loans
 - 153 Other Accounts Receivable
 - 154 Estimated Uncollectible Accounts Receivable
 - 161 Bond Proceeds Receivable
 - 171 Inventories for Consumption
 - 172 Inventories for Resale
 - 181 Prepaid Expenses
 - 191 Deposits
 - 199 Other Current Assets
- 200 Fixed Assets
 - 211 Sites
 - 221 Site Improvements
 - 222 Accumulated Depreciation on Site Improvements
 - 231 Buildings and Building Improvements
 - 232 Accumulated Depreciation on Buildings and Building Improvements
 - 241 Machinery and Equipment
 - 242 Accumulated Depreciation on Machinery and Equipment
 - 251 Construction in Progress
- 300 Budgeting Accounts and Other Debits
 - 301 Estimated Revenues (budget account)
 - 302 Revenues
 - 303 Amount Available in Debt Service Funds
 - 304 Amount to Be Provided for Retirement of General Long-Term Debt

Liabilities, Reserves and Fund Balances

- 400 Current Liabilities
 - 401 Interfund Loans Payable
 - 402 Interfund Accounts Payable
 - 411 Intergovernmental Accounts Payable
 - 421 Accounts Payable
 - 422 Judgments Payable
 - 423 Warrants Payable
 - 431 Contracts Payable
 - 432 Construction Contracts Payable—Retained Percentage
 - 433 Construction Contracts Payable
 - 441 Matured Bonds Payable
 - 442 Bonds Payable
 - 443 Unamortized Premiums on Bonds Sold
 - 451 Loans Payable
 - 455 Interest Payable
 - 461 Accrued Salaries and Benefits
 - 471 Payroll Deductions and Withholdings
 - 481 Deferred Revenues
 - 491 Deposits Payable
 - 492 Due to Fiscal Agent
 - 499 Other Current Liabilities
- 500 Long-Term Liabilities
 - 511 Bonds Payable
 - 521 Loans Payable
 - 531 Lease Obligations
 - 541 Unfunded Pension Liabilities
 - 590 Other Long-Term Liabilities
- 600 Budgeting Accounts
 - 601 Appropriations (budget account)
 - 602 Expenditures
 - 603 Encumbrances
- 700 Fund Equity
 - 701 Investment in General Fixed Assets
 - 721 Contributed Capital
 - 730 Reserve for (Special Purposes)—Retained Earnings
 - 740 Unreserved Retained Earnings
 - 760 Other than Unassigned (Special Purposes)—Fund Balance
 - 761 Non-spendable Fund Balance
 - 762 Restricted Fund Balance
 - 763 Committed Fund Balance
 - 764 Assigned Fund Balance
 - 770 Unassigned Fund Balance

CHAPTER 3

Accounting Program Structure

An accounting program structure represents a conceptual organization of the school system’s activities. It provides the basis for collecting, organizing, analyzing, and displaying financial information about the activities of a school district and provides for grouping of activities for assigning costs.

The accounting program structure for Oregon school districts is based on the following account dimensions:

Fund Function Object Operational Unit Area of Responsibility Sub-Area

The account code segments allow several levels of detail. For example, a function code can provide four levels of information:

1111—Regular Elementary Instruction
 Function—1xxx—Instruction
 Program— 11xx—Regular Instruction
 Service Area— 111x—Regular Elementary Instruction
 Grade Level— 1111—Regular Elementary Instruction

The state requires different levels of detail for various account segments for the Minimum Chart of Accounts. The requirements are outlined in the following sections, with the minimum level of detail indicated with **bold** font, except for Area of Responsibility.

Minimum Chart of Accounts

The following **expenditure dimensions** are required for state reporting:

Expenditure Dimension	Defined by:	Required for:	Number of Digits	Comments
Fund	State	All Accounts	3	The state defines only the first digit of each fund.
Function	State	All Accounts	4	
Object	State	All Accounts	3	
Operational Unit	District	All Accounts	3	Identifies a school or central district program or department
Area of Responsibility	State	Some Accounts	3	See Area of Responsibility Dimension Required Table below
Sub-Area	District	Not Required		This is an optional category for district use

Fund, Function, Object, and Operational Unit are required for **all** expenditure accounts. Fund, Function, and Object are defined by the state. Operational Unit is district-defined and is used to designate either a school or a central program or department.

Area of Responsibility is state-defined and is required for certain Functions, e.g., to indicate curriculum area at the secondary level. Additional account code segments, e.g., Sub-Area, are optional expenditure dimensions that are district-defined and should not be reported to the state.

Area of Responsibility Dimension Required:

Note: An “x” indicates a rollup of accounts to the digits indicated. For example a 12xx Function represents all Functions that have a “12” prefix.

Function	Description	To designate:
1121	Middle School/Jr. High Instruction	Curriculum Area
1131	High School Instruction	Curriculum Area
12xx	Special Education	Maintenance of Effort, if applicable
1271	Remediation	Curriculum Area
21xx	Special Education Support	Maintenance of Effort, if applicable
2190	Special Education Direction	Maintenance of Effort, if applicable
2240	Staff Development	Targeted Training, if applicable
2550	Special Education Transportation	Maintenance of Effort, if applicable

Operational Unit

Operational unit designates either a school or a central program or department. In general, school-based costs should be charged directly to the school (Operational Unit). The state calculates cost per student at the school level, and central costs will be allocated to the schools on a per-student basis. Grants should be charged to the school level when the information is available; e.g., Title I. Special Education programs should always be charged centrally. The following table indicates whether functions should be charged directly to the *School*, to a *Central* number or *Either or Both*. The “Charge to Either” column indicates that some expenditures in the function would logically be charged to the school and others to a central department. For example, in function 2540, charge the building custodian to the school and a central maintenance worker to a central operational unit.

Function / Description	Charge to School	Charge Centrally	Charge to Either
11xx Instruction	X		
12xx Special Programs			X
21xx Support of Students			X
22xx Support of Instruction			X
23xx Executive Admin		X	
241x Principal’s Office	X		
249x Other School Administration			X
251x Business Direction		X	
252x Fiscal Services		X	
254x Operation/Maintenance of Plant			X
255x Transportation			X
257x Purchasing, Warehouse, Printing			X
261x Central Direction		X	
262x Planning, Research & Dev		X	
263x Information Services		X	
264x Staff Services		X	
(continued on next page)			

Function / Description	Charge to School	Charge Centrally	Charge to Either
266x Technology Services			X
267x Records Management		X	
268x Interpretation/Translation Services			X
31xx Food Services			X
32xx Enterprise Operations			X
33xx Community Services			X
35xx Child Care	X		
4xxx Facilities Acquisition/Construction			X
5xxx Other Uses		X	

Operational Unit

School	Either	Central
1100 Instruction	1200 Special Programs	2300 Executive Admin
2410 Principal's Office	2100 Support of Students	2510 Business Direction
3500 Child Care	2200 Support of Instruction	2520 Fiscal Services
	2490 Other School Administration	2610 Central Direction
	2540 Operation/Maintenance of Plant	2620 Planning, Research & Dev
	2550 Transportation	2630 Information Services
	2570 Purchasing, Warehouse, Printing	2640 Staff Services
	2660 Technology Services	2670 Records Management
	2680 Interpretation/Translation Services	5000 Other Uses
	3100 Food Services	
	3200 Enterprise Operations	
	3300 Community Services	
	4000 Facilities Acquisition/Construction	

Charging school-based expenditures directly to the school when possible will produce more accurate cost information in most cases. Special Education costs, however, should be charged centrally because the wide variation of special needs and costs among schools could skew the calculation of cost per student at the school level.

When a district receives a grant, which can be identified at the school level, charge the grant to the school level.

Special Instructions for Recording Expenditures

The following procedures are intended to improve consistency among school districts in classifying expenditures.

GASB Statement 34 Reporting Requirements

Governmental Accounting Standards Board (GASB) Statement 34 represents one of the most comprehensive changes in financial reporting standards in history. This section will not attempt to address all issues relative to implementation of these standards. District officials are encouraged to discuss their specific issues with their auditors. Detailed questions and answers relative to this topic can be found in the Guide to Implementation of GASB Statement 34 on Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments published by GASB.

GASB 34-related changes to Chart of Accounts:

This section recaps the proposed impact of GASB 34 on the Chart of Accounts. Additional details are provided within each of the impacted accounts.

Funds

- Special Revenue Funds – Food Service and Student Body funds should be classified within the Special Revenue Funds. Food Services should not be classified as an Enterprise Fund. Student Body Funds should not be classified as Trust or Agency Funds.
- Enterprise Funds – In general, the use of Enterprise Funds is discouraged.

Objects

- ODE sets the capitalization threshold to \$5,000; this is consistent with the federal level.
- Districts may use sub-objects under 460 and 480 for inventoried non-capitalized assets if districts choose to identify separately or have inventory systems tied to object codes.
- Add (Depreciable) to name of objects 540 and 550.
- Reorder 66x objects as follows:
 - ✓ 662 Buildings
 - ✓ 663 Improvements Other Than Buildings
 - ✓ 664 Equipment
 - ✓ 665 Technology
 - ✓ 669 Other Capital Assets
- Note in description for 66x that it is generally to be used only in Enterprise and Internal Service funds.
- The following Object codes have been modified to comply with depreciation requirements of GASB 34. Details can be found within their specific descriptions.
 - ✓ 460 Non-consumable Items
 - ✓ 540 Depreciable Equipment
 - ✓ 660 Depreciation. (Used for Enterprise and Internal Service Funds only)

Special Education Costs—Maintenance of Effort

Charge special education expenditures to the appropriate function with a central Operational Unit code. Attach area code 320 to expenditures for students on an I.E.P..

Example: Resource Room Teacher Salary coded to 100-1250-111-xxx-320:

Expenditure Dimension	Account Code	Description	Comments
Fund	100	General Fund	Generally, the state defines only the first digit of each fund.
Function	1250	Less Restrictive Programs for Students with Disabilities	
Object	111	Licensed Salaries	
Operational Unit	xxx	District Assigned Unit	District-assigned central id, rather than directly to schools.
Area of Responsibility	320	Special Education	

Transportation of Special Education Students

1. Charge costs of providing special education transportation to function 2550 and attach Area 320, including salaries and associated payroll costs of bus drivers and attendants. Allocate costs such as supplies, insurance, and maintenance between regular transportation and special education. Districts may track actual costs or allocate costs based on special education mileage.
2. Report the purchase of new special education buses under function 2550, Area 320.

Remediation

Schools will be offering remedial courses to students who do not meet the state standards. Charge costs of remediation to function 1271.

Example: Licensed salary cost for teaching remedial classes in math.

Debit Expenditure 100-1271-111-xxx-180

Alternative Education

Charge costs of alternative education programs to function 1280 and a central operational unit.

Example: Tuition payments to another agency to provide alternative education.

Debit Expenditure 100-1280-371-xxx

Example: Licensed salary cost for a teacher in district provided alternative education.

Debit Expenditure 100-1280-111-xxx

Substitute Teachers

Record the cost of substitutes in the function of the teacher that the substitute is replacing, if the teacher is absent due to illness, personal leave, etc. If the teacher is absent to participate in staff development, charge the substitute cost to a 2240 function (Instructional Staff Development).

Example: Substitute replaces a third grade teacher who is ill

Debit Expenditure 100-1111-121-xxx

Example: Substitute replaces a fourth grade teacher who is attending a workshop on teaching math

Debit Expenditure 100-2240-121-xxx or

Debit Expenditure 100-2240-121-xxx-180 to designate math

Staff Development

Charge costs of staff development for licensed, classified, and administrative employees that are instructionally related to 2240 Instructional Staff Development, using the appropriate object.

Example: Record cost of supplies for math instruction training session which elementary teachers attend.

Debit Expenditure 100-2240-410-xxx or

Debit Expenditure 100-2240-410-xxx-180 to designate math

Charge non-instructional staff development to the appropriate function and object. Attach Area code 310 Staff Development for tracking.

Example: Computer spreadsheet training materials for fiscal staff.

Debit Expenditure 100-2520-410-xxx-310

Grant Administrative Charges

Record the indirect charges for grant administration directly to the grant, object code 690. Pay the amount to the general fund, revenue account 1980.

Example: Record administrative charge to staff development grant.

Debit Expenditure 200-2240-690-xxx
Credit Liabilities 200-4020 Due to other funds

Debit Assets 100-1320 Due from other funds
Credit Revenue 100-1980 Fees charged to grants

Transfers to Other Funds

Districts may make transfers from one fund to the General Fund, Special Revenue, Debt Service, Capital Projects, and Trust and Agency Funds. Transfers are excluded from expenditures in the transferring fund to avoid double counting.

Example: Transfer money from the General Fund to a Special Revenue Fund.

Debit Expenditure	100-5200-710	Transfers to other funds
Credit Liabilities	100-4020	Due to other funds
Debit Assets	200-1320	Due from other funds
Credit Revenue	200-5200	Transfers from other funds

Payments to Internal Service Funds

Districts should record *payments*, rather than transfers, from one fund to an internal service fund so that the expenditure is recorded in the operating fund.

Example: Record payment from the General Fund to an Internal Service Fund. District contribution for employee insurance for primary teachers is charged to the General Fund and paid to the Insurance Reserve Fund.

Debit Expenditure	100-1111-240-xxx	
Credit Payroll Liability	100-4610	
Debit Payroll Liability	100-4610	
Credit Revenue	600-1970	Services to other funds

Expenditures in internal service funds will be excluded from per-student cost calculations to avoid double counting. Do not make transfers to Internal Service Funds.

Supplemental Retirement Programs

Cost of providing district retirement incentive benefits to current employees and sustaining those benefits to prior employees.

Record the current year district contribution to the program in the designated fund and function 2700. Pay the contribution amount to a Supplemental Retirement Fund, which should be classified as a trust fund or directly from General Fund to retirees. The district may use the contributions to pay current obligations to retirees and/or to accumulate reserves for outstanding liabilities.

Example:

Debit Expenditure	100-2700-240-xxx	
Credit Liabilities	100-4020	Due to other funds
Debit Assets	700-1320	Due from other funds
Credit Revenue	700-1990	

Student Body Funds

Student Body funds that are controlled by school district personnel should be budgeted and treated as governmental funds (Special Revenue Funds). Report expenditures at the school level using an operational unit code. Student Body Funds are raised or collected by and/or for school approved student groups in which the school district prescribes the purposes for how money is obtained and used. Examples of Student Body Funds would include:

textbook security deposits; locker deposit, PE attire fees, towel fee, musical instrument fee, optional course fee, admission fee, optional field trips, voluntary health and accident insurance plans and fund raisers

Classifying Salary Expenditures

Staff should be charged to the function code that reflects actual job duties and responsibilities rather than job title. Example: Cost of a Deputy Superintendent who splits job duties between general administration and Director of Special Education.

Debit Expenditures 100-2190-113-320
 100-2320-113

Bond Refunding Guidelines

5000 Other Sources

- 5110 Bond Proceeds – Reports the face amount of the refunding bonds issued
- 5120 Bond Premium – Reports the premium, or discount, on refunding bonds
- 5130 Accrued Interest – Reports accrued interest, if any, on the refunding bond proceeds

5000 Other Uses

- 5110-610 Long-term Debt Service-Redemption of Principal – Reports the amount deposited to the refunding escrow agent
- 5110-640 Long-term Debt Service-Dues and Fees – Reports the fees paid in connection with the issuance of the refunding bonds

Accounting Manual Definitions

Fund Classifications

- 100 General Fund.** Accounts for all financial resources of the districts except those required to be accounted for in another fund.
- 200 Special Revenue Funds.** Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.
- 300 Debt Service Funds.** Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
- 400 Capital Projects Funds.** Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.
- 500 Enterprise Funds.** Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Some examples of enterprise funds might include funds used for the bookstore operation, the athletic stadium and the community swimming pool. Few School Districts have activities that would require the use of Enterprise funds. Do not include Food Service or Student Body Funds here.
- 600 Internal Service Funds.** Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, and central printing and duplicating, self-insurance fund and unemployment fund.
- 700 Trust and Agency Funds.** Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Do not include Food Service or Student Body Funds here.

Revenue

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

1000 Revenue from Local Sources.

1100 Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

1110 Ad Valorem Taxes Levied by District. Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1111 Current Year's Taxes. Property taxes levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1112 Prior Year's Taxes. Taxes collected for fiscal periods preceding the current year.

1113 County Tax Sales for Back Taxes. Revenue received as a result of the sale of property to satisfy a property tax lien.

1114 Payments in Lieu of Property Taxes. Amounts received in lieu of property taxes, including Western Oregon Severance Tax, Eastern Oregon Severance Tax, and tax court settlements.

1120 Local Option Ad Valorem Taxes Levied by District. Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of

(1) Actual Local Option Taxes Received,

(2) 2003-2005, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or

(3) 2003-05 10%, of the sum of the General Purpose Grant, Transportation Grant, Facility Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%.

Record the excess in Source 1110.

- 1121 Current Year's Local Option Taxes. Local option property taxes levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
- 1122 Prior Year's Local Option Taxes. Local option taxes collected for fiscal periods preceding the current year.
- 1123 Penalties and Interest on Local Option Taxes. Amounts collected as penalties for the payment of local option taxes after the due date, and the interest charged on delinquent local option taxes from the due date to the date of actual payment.
- 1130 Construction Excise Tax.** Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.
- 1190 Penalties and Interest on Taxes.** Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- 1200 Revenue From Local Governmental Units Other Than Districts.** Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. Payments from publicly owned utilities and local housing authorities are recorded here. (PUDs, rural telephone exchanges, etc.)
- 1300 Tuition. Money received from individuals, welfare agencies, private sources and other districts for education provided in the district. (When tabulating total income from tuition at the federal level, only items 1311, 1321, and 1331 are tabulated.)
 - 1310 Regular Day School Tuition. Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. Use 1310 when instruction and related services are tied directly to the student.
 - 1311 Tuition From Individuals.** Money received from individuals, private sources, or welfare agencies as tuition in regular day schools.
 - 1312 Tuition From Other Districts Within the State.** Money received for regular day schools tuition from other districts within the state.
 - 1313 Tuition From Other Districts Outside the State.** Money received for regular day schools tuition from districts outside the state.
 - 1320 Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in the district.
 - 1321 Tuition From Individuals. Money received from individuals for education provided by the district.
 - 1322 Tuition From Other Districts Within the State. Money received from districts for education provided by the district.

- 1323 Tuition From Other Districts Outside the State. Money received from districts for education provided by the district.
- 1324 Tuition/Contract Receipts for Community Services.
- 1330 Summer School Tuition.** Money received as tuition for students attending summer school.
 - 1331 Tuition From Individuals.
 - 1332 Tuition From Other Districts Within the State.
 - 1333 Tuition From Other Districts Outside the State.
- 1400 Transportation Fees. Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities. (When tabulating total income from transportation at the federal level, only items 1411 and 1421 are tabulated.)
 - 1410 Regular Day School Transportation. Money received for transporting students to and from regular day schools and school activities, including alternative programs entitled to State School Fund support.
 - 1411 Transportation Fees From Individuals.**
 - 1412 Transportation Fees From Other Districts Within the State.**
 - 1413 Transportation Fees From Other Districts Outside the State.**
 - 1414 Transportation Fees For Foster Children.**
 - 1420 Summer School Transportation.** Money received for transporting students to and from summer school.
 - 1421 Transportation Fees From Individuals.
 - 1422 Transportation Fees From Other Districts Within the State.
 - 1423 Transportation Fees From Other Districts Outside the State.
- 1500 Earnings on Investments.** Money received as profit from holdings for savings.
 - 1510 Interest on Investments. Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations. Arbitrage rebates would be recorded in account 1510.

1530 Gain or Loss on Sale of Investments. Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U.S. Treasury bills represent interest income and should be credited to account 1510 above.

Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

1600 Food Service. Revenue for dispensing food to students and adults.

1610 Daily Sales—Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under code 4500.

1611 Breakfast. Money received from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.

1612 Lunch. Money received from students for the sale of reimbursable lunches as part of the National School Lunch Program.

1613 Special Milk Program. Money received for the sale of reimbursable milk as part of the Special Milk Program.

1620 Daily Sales—Non-reimbursable Program. Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include all sales to adults, the second Type A lunch to students and a la carte sales.

1630 Special Functions. Money received from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA sponsored functions and athletic banquets.

1700 Extracurricular Activities. Revenue from school-sponsored activities.

1710 Admissions. Revenue from patrons of a school-sponsored activity such as a concert or football game.

1720 Bookstore Sales. Revenue from sales by students or student-sponsored bookstores.

1730 Student Organization Membership Dues and Fees. Revenue from students for memberships in school clubs or organizations.

1740 Fees. Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under account 1400.

1750 Concessions.

- 1760 Club Fund Raising.
- 1790 Other Extracurricular. Other revenue from extracurricular activities.
- 1800 Community Services Activities.** Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.
- 1900 Other Revenue From Local Sources. Other revenue from local sources which are not classified above.
- 1910 Rentals.** Revenue from the rental of either real or personal property owned by the school.
- 1920 Contributions and Donations From Private Sources.** Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which is restricted as to uses.
- 1930 Rental or Lease Payments from Private Contractors.** Payments received from private contractors for the use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.
- 1940 Services Provided Other Local Education Agencies.** Revenue from services provided other districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting and guidance. Intermediate units will use this code in identifying revenue for services provided to districts. Use 1940 when the ESD or district is providing general services to support instruction.
- 1941 Services Provided Other Districts Within the State. Revenue from services to districts within the state.
- 1942 Services Provided Other Districts Outside the State. Revenue from services to districts outside the state.
- 1943 Services Provided Other Charter Schools. Revenue from services to Charter Schools.
- 1950 Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks.
- 1951 Textbook Sales. Revenue from the sale of textbooks.
- 1960 Recovery of Prior Years' Expenditure.** Refund of expenditure made in a prior fiscal year.
- 1970 Services Provided Other Funds.** Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- 1980 Fees Charged to Grants.** Indirect administrative charges assessed to grants.

- 1990 Miscellaneous.** Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.
- 2000 Revenue From Intermediate Sources.
- 2100 Unrestricted Revenue. Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.
- 2101 County School Funds.** Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.
- 2102 General Education Service District Funds.** Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency. (Effective 7/1/10)
- 2103 Excess ESD Local Revenue.** Local revenue that exceeds what is guaranteed to the ESD through the funding formula (property taxes). Grant ESD, North Central ESD and Wallowa ESD (Effective 7/1/10)
- 2105 Natural Gas, Oil, and Mineral Receipts.**
- 2110 Intermediate ‘I’ Tax.** Revenue received from city and county income taxes.
- 2111 Current Year’s ‘I’ Taxes. Income Taxes collected by the city or county for fiscal periods for the current year.
- 2112 Prior Year’s ‘I’ Taxes. Income Taxes collected by the city or county for fiscal periods preceding the current year.
- 2113 Penalties and Interest on ‘I’ Taxes. Amounts collected as penalties for the payment of income taxes after the due date, and the interest charged on delinquent income taxes from the due date to the date of actual payment.
- 2199 Other Intermediate Sources.**
- 2200 Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.
- 2800 Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the intermediate governmental unit. ORS 530.110.

2900 Revenue for/on Behalf of the District. Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies. It includes the payment to a pension fund by the intermediate governmental unit on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by an intermediate governmental unit to the district. Separate accounts should be maintained to identify the specific nature of the revenue item.

An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

3000 Revenue From State Sources.

3100 Unrestricted Grants-In-Aid. Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.

3101 State School Fund—General Support. ORS 327.006 to 327.013.

3102 State School Fund—School Lunch Match. That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

3103 Common School Fund. ORS 327.403.

3104 State Managed County Timber. Revenue is in addition to that distributed through the county school fund. ORS 530.

3106 State School Fund-Accrual. That portion of the SSF paid in July and accrued to prior year.

3199 Other Unrestricted Grants-in-aid.

3200 Restricted Grants-In-Aid. Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

3204 Driver Education.

3222 State School Fund (SSF) Transportation Equipment. ORS 327.033.

3299 Other Restricted Grants-in-aid. Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

3800 Revenue in Lieu of Taxes. Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.

3900 Revenue for/on Behalf of the District. Payment made by a state for the benefit of the district, or contributions of equipment or supplies. It includes the payment of a pension fund by the state on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by a state unit to the district. Separate accounts may be maintained to identify the specific nature of the revenue item.

An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

4000 Revenue From Federal Sources.

4100 Unrestricted Revenue Direct From the Federal Government. Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction. Separate sub-accounts may be maintained to segregate grants for different purposes. Example: Revenue from federal Wildlife Refuge is recorded here. Code Medicaid expenses for contracted services eligible by law for reimbursement here.

4200 Unrestricted Revenue From the Federal Government Through the State. Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Separate sub-accounts may be maintained to segregate grants for different purposes. Code Medicaid expenses for contracted services eligible by law for reimbursement here.

4300 Restricted Revenue Direct From the Federal Government. Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. Separate sub-accounts may be maintained to segregate grants for different purposes.

4500 Restricted Revenue From the Federal Government Through the State. Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, IT USUALLY IS RETURNED TO THE GOVERNMENTAL UNIT. Separate sub-accounts may be maintained to segregate grants for different purposes. Examples of revenues to be recorded here are: Elementary and Secondary Education Act Programs, Vocational Programs, Handicapped Programs, Child Nutrition Programs, Title 1, Bilingual ELL, School Nutrition, Vocational Education, JTPA, IDEA(PL 94-142), Adult Education, Handicapped (PL 89-313).

4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.

4800 Revenue in Lieu of Taxes. Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the federal government unit.

4801 Federal Forest Fees. ORS 294.060.

4802 Impact Aid to School Districts for Operation (PL 874).

4803 Coos Bay Wagon Road Funds.

4899 Other Revenue in Lieu of Taxes.

4900 Revenue for/on Behalf of the District. Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and foods donated by the federal government to the district. Separate accounts should be maintained to identify the specific nature of the revenue item.

An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

5000 Other Sources.

5100 Long-term Debt Financing Sources. The principal portion from the sale of bonds.

5110 Bond Proceeds. Receipts of proceeds from the sale of bonds.

5120 Bond Premium.

5130 Accrued Interest. Revenue from accrued interest from the sale of bonds.

5140 Mortgage Receipts.

5150 Loan Receipts.

5160 Lease Purchase Receipts.

5200 Interfund Transfers. Revenue earned or received from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets. Revenue from the sale of school property or compensation for the sale or loss of fixed assets.

5400 Resources—Beginning Fund Balance.

Expenditures

Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are subfunctions to provide program and service area information. Functions and subfunctions consist of activities which have similar general operational objectives.

1000 Instruction. Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

1100 Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Elementary, K-5 or K-6; Middle or Junior High; High School; and Pre-kindergarten. Districts should charge classroom expenditures according to the definitions as long as the allocation of costs can be reasonably determined or estimated.

1111 Elementary, K-5 or K-6. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

1113 Elementary Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

1121 Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

1122 Middle/Junior High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed

to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

1131 High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.

1132 High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

1140 Pre-kindergarten Programs. Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1200 **Special Programs.** Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

1210 Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1221 Learning Centers – Structured and Intensive.

1222 Developmental Kindergarten.

1223 Community Transition Centers.

1224 Life Skills with Nursing.

1225 Out of District Programs.

1226 Home Instruction.

1227 Extended School Year Programs. As defined in OAR 581-015-2065(7).

- 1228 Diagnostic Classrooms.
- 1229 Other.
- 1250 Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.
- 1260 Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education. Do not use with AoR 340 Early Intervening Services.
- 1270 Educationally Disadvantaged. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function
- 1272 Title IA/D.** Record Title IA/D instructional activities here.
- 1280 Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.
- 1281 Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.
- 1282 Private Alternative Programs. Alternative learning experiences provided by private contractors.
- 1283-1287 District Alternative Programs. Alternative learning experiences provided by the school district.
- 1288 Charter Schools. Expenditures related to an Oregon public charter school.

- 1289 Other Alternative Programs. Other alternative learning experiences that cannot be classified above.
- 1290 Designated Programs. Special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.
- 1291 English Language Learner (ELL) – As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.** (For additional guidance, see Appendix E.)
- 1292 Teen Parent Programs.** Instructional programs designed to accommodate the needs of teen parents.
- 1293 Migrant Education.** Instructional programs designed to meet the needs of migrant students.
- 1294 Youth Corrections Education.** Instructional programs delivered to youth in detention.
- 1295 English Language Learner (ELL) – Non ORS 336.079 instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.** (For additional guidance, see Appendix E.)
- 1299 Other Programs.** Do not use 1299 for children with IEPs.
- 1300 Adult/Continuing Education Programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.
- 1400 Summer School Programs.** Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.
- 1410 Elementary. Instructional activities as defined under 1111 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
- 1420 Middle/Junior High. Instructional activities as defined under 1121 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

- 1430 High School. Instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
- 1460 Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
- 1490 Other Summer School Programs. Other summer school programs which cannot be defined above.
- 2000 Support Services. Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.
- 2100 Support Services—Students. Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
- 2110 Attendance and Social Work Services.** Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.
- 2111 Service Area Direction. Activities associated with directing and managing attendance and social work services.
- 2112 Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.
- 2113 Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).
- 2114 Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.
- 2115 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.
- 2117 Identification and Recruitment of Migrant Children. Including the Migrant Student Record Transfer System.
- 2119 Other Attendance and Social Work Services. Attendance and social work services other than those described above.

- 2120 Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.
- 2121 Service Area Direction. Activities associated with directing and managing guidance services.
- 2122 Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.
- 2123 Appraisal Services. Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purposes and progress in personality and career development.
- 2124 Information Services. Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.
- 2126 Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.
- 2129 Other Guidance Services. Other guidance services which cannot be classified above.
- 2130 Health Services.** Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
- 2131 Service Area Direction. Activities associated with directing and managing health services.
- 2132 Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and

illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here.

2133 Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities.

2134 Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2139 Other Health Services. Other health services not classified above.

2140 Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2141 Service Area Direction. Activities associated with directing and managing the psychological services.

2142 Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2143 Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

2144 Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

2148 Other Psychological Services. Other activities associated with psychological services not classified above.

2150 Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2151 Service Area Direction. Activities associated with directing and managing speech pathology and audiology services.

2152 Speech Pathology Services. Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services;

- and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.
- 2153 **Audiology Services.** Activities organized for the identification of students with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conservation, as necessary; creation and administration of programs of hearing conservation and counseling/guidance of students with hearing loss, their parents, and teachers, as appropriate.
- 2159 **Other Speech Pathology and Audiology Services.** Other activities associated with speech pathology and audiology services not classified above.
- 2160 Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.
- 2190 Service Direction, Student Support Services.** Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.
- 2200 **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.
- 2211 **Service Area Direction.** Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.
- 2213 **Curriculum Development.** Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.
- 2219 **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.
- 2220 Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.
- 2221 **Service Area Direction.** Activities concerned with directing and managing educational media services.

- 2222 Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment.
- 2223 Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.
- 2224 Educational Television Services. Activities concerned with planning, programming, writing, presenting and receiving educational programs or segments of programs via closed circuit or broadcast television.
- 2229 Other Educational Media Services. Educational media services other than those classified above.
- 2230 Assessment and Testing.** Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.
- 2240 Instructional Staff Development.** Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.
- 2300 Support Services—General Administration. Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.
- 2320 Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2321 Office of the Superintendent 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 district. This function area includes all personnel and materials in the office of the chief executive officer.

Activities of the deputy, associate and/or assistant superintendents should be recorded here.
- 2324 State and Federal Relations Services. Activities concerned with developing and maintaining good relationships with state and federal officials.

- 2329 Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.
- 2400 School Administration. Activities concerned with area wide supervisory responsibility. This function could include directors of districtwide instructional programs that have administrative responsibilities.
- 2410 Office of the Principal Services.** 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 other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 Other Support Services—School Administration.** Other school administration services which cannot be recorded under the preceding functions.
- 2500 Support Services—Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.
- 2510 Direction of Business Support Services.** Activities concerned with directing and managing the business support services as a group.
- 2520 Fiscal Services.** Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2521 Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management.
- 2522 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.
- 2523 Receiving and Disbursing Funds Services. Activities concerned with properly receiving and paying money for the district.
- 2524 Payroll Services. Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.
- 2525 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.

- 2526 Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 2527 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
- 2528 Risk Management Services. Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.
- 2529 Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.
- 2540 Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
 - 2541 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.
 - 2542 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.
 - 2543 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.
 - 2544 Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.
 - 2546 Security Services. Activities concerned with maintaining security and safety of school property.
 - 2549 Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding functions.
- 2550 Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

- 2551 Service Area Direction. Activities pertaining to directing and managing student transportation services.
- 2552 Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.
- 2558 Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.
- 2559 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.
- 2570 Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
 - 2571 Service Area Direction. Activities of directing and managing internal services.
 - 2572 Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.
 - 2573 Warehousing and Distributing Services. The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.
 - 2574 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.
 - 2579 Other Internal Services. Other internal services which cannot be classified under the preceding functions.
- 2600 Support Services—Central Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.
 - 2610 Direction of Central Support Services.** Activities concerned with directing and managing the central support services as a group.

- 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.** Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
- 2621 Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area.
- 2622 Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.
- 2623 Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.
- 2624 Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.
- 2625 Research Services. Activities concerned with the systematic study and investigation of the various aspects of education undertaken to establish facts and principles.
- 2626 Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.
- 2627 Statistical Services. Activities concerned with relating and describing statistical information.
- 2629 Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above.
- 2630 Information Services.** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2631 Service Area Direction. Activities of directing and managing information services.
- 2632 Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff.
- 2633 Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

- 2634 Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the district, and about the community, state, and nation, in order to make logical decisions.
- 2639 Other Information Services. Activities concerned with information services not classified above.
- 2640 Staff Services.** Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
- 2641 Service Area Direction. Activities of directing and managing staff services.
- 2642 Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.
- 2643 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the district.
- 2645 Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.
- 2649 Other Staff Services. Staff services which cannot be classified under the preceding functions.
- 2660 Technology Services.** Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2661 Service Area Direction. Activities concerned with directing and managing technology services.
- 2662 Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.
- 2663 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.
- 2664 Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.

- 2669 Other Technology Services. Activities concerned with technology which are not described above. Including telephone and T-1 lines and fractional leased lines.
- 2670 Records Management Services.** Activities concerned with retention and disposal of district records.
- 2680 Interpretation and Translation Services..** Use for language and interpretation services not related to the acquisition of the English language. (For additional guidance, see Appendix E.)
- 2690 Other Support Services—Central.** Central Services not classified above.
- 2700 Supplemental Retirement Program.** Costs associated with a supplemental retirement program provided to both current and prior employees by the district.
- 3000 Enterprise and Community Services. Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
- 3100 Food Services.** Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.
- 3110 Service Area Direction. Activities of directing and managing food services.
- 3120 Food Preparation and Dispensing Services. Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.
- 3130 Food Delivery Services. Activities concerned with delivering food to the school or district.
- 3190 Other Food Services. Food services activities which cannot be classified under the preceding functions.
- 3200 Other Enterprise Services.** Activities concerned with other Enterprise Services
- 3300 Community Services.** Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.
- 3310 Direction of Community Services Activities. Activities concerned with directing and managing community services activities.
- 3320 Community Recreation Services. Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

- 3330 Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
- 3340 Public Library Services. Activities pertaining to the operating of public libraries by a district, or the provision of library services to the general public through the school library. Included are such activities as budgeting and planning the library's collection in relation to the community, and informing the community of public library resources and services.
- 3360 Welfare Activities Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the district or for an outside concern, and for clothing, food or other personal needs.
- 3370 Nonpublic School Students Services. Services to students attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Statutory requirements in individual states may require construction of sub-functions for these and other functions and sub-functions related to expenditures for nonpublic school students. Special accounting provisions may be required for transfer of these expenditures from corresponding functional accounts for services provided to public school students.
- 3390 Other Community Services. Services provided the community which cannot be classified above. College scholarship expenditures are recorded here.
- 3500 Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.
- 4000 Facilities Acquisition and Construction. Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to 2540.
 - 4110 Service Area Direction.** Activities pertaining to directing and managing facilities acquisition and construction services.
 - 4120 Site Acquisition and Development Services.** Activities pertaining to the initial acquisition of sites and improvements thereon.
 - 4150 Building Acquisition, Construction, and Improvement Services.** Activities concerned with building acquisition through purchase or construction and

building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

4180 Other Capital Items. Activities concerned with major capital expenditures that are eligible for general obligation bonding like textbooks and technology.

4190 Other Facilities Construction Services. Facilities construction activities which cannot be classified above.

5000 Other Uses. Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

Note: Debt Service (5100) must be appropriated separately and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.456.

5100 Debt Service. The servicing of the debt of a district. Categories of debt service are listed under objects.

5110 Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

5120 Short-Term Debt Retirement. Expenditures for debt retirement paid in full within the fiscal year.

5200 Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

5300 Apportionment of Funds by ESD or LEA. Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from an LEA acting as the fiscal agent for a grant distributed to other districts.

5400 PERS UAL Bond Lump Sum Payment to PERS. The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 Contingencies (for budget only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

6110 Operating Contingency. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

7000 Unappropriated Ending Fund Balance. An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

Expenditures

Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number, if used makes it possible to search out detailed information. Following are definitions of the major categories and subcategories. Where the term "district" is used it means school district or educational service district.

- 100 **Salaries.** Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
- 110 **Regular Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.
- 111 **Licensed Salaries.** Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.
- 112 **Classified Salaries.** Costs for work performed by regular classified employees of the district. Confidential staff may be coded to this object or 114 below or you may use a district defined code to track separately.
- 113 **Administrators.** Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.
- 114 **Managerial—Classified.** Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object. Supervisors are usually not regular classified employees
- 115 **Sabbatical.** Amounts paid by the district to employees on sabbatical leave.
- 116 **Supplemental Retirement Stipends.** Costs for retired employees of the district who receive supplementary retirement payments from the district.
- 117 **Unused Leave.** Unused leave payments when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component. The unused leave is specific to the executive level staff (Supt, Deputies or direct reports to the Deputy Superintendent) on an organization chart.

- 120 Nonpermanent Salaries. Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.
- 121 **Substitutes—Licensed.** Costs for work performed by substitute licensed employees of the district.
- 122 **Substitute—Classified.** Costs for the work performed by substitute classified employees of the district.
- 123 **Temporary—Licensed.** Salaries of temporary employees—full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are hired on a temporary basis.
- 124 **Temporary—Classified.** Costs for work performed by temporary classified employees.
- 130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc. Object 130 should be used for all overtime.
- 140-190 Additional Salary. District defined. Must be reported to State as object 130.
- 200 Associated Payroll Costs. Amounts paid by the district on 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. Examples are: (1) group health or life insurance, (2) contributions to public employees retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.
- 210 **Public Employees Retirement System.** District payments to the Public Employees Retirement System.
- 211 Employer Contribution. Employer's contribution to the Public Employees Retirement System, Tier I and Tier II.
- 212 Employee Contribution, Pick-Up. Employee portion, paid by employer to the Public Employees Retirement System.
- 213 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.
- 214 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.
- 215 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.

- 216 Employer Contribution. Employer's contribution to the Oregon Public Services Retirement Plan, OPSRP or Tier III.
- 220 Social Security Administration.** Employer's contribution to the Social Security/Medicare (FICA) for employee retirement.
- 230 Other Required Payroll Costs.**
- 231 Workers' Compensation. Amounts paid by the districts to provide workers' compensation insurance for its employees.
- 232 Unemployment Compensation. Amounts paid by the district to provide unemployment compensation for its employees.
- 240 Contractual Employee Benefits.** Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement. The district may assign account codes 241 through 249 for these expenditures. Include here payments/penalties in lieu of health insurance and penalties paid due to the choice not to offer benefits to employees (Affordable Care Act).
- 270 Post Retirement Health Benefits (PRHB).** Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents and survivors.
- 300 Purchased Services. Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 310 Instructional, Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.
- 311 Instruction Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and "performance contract" activities. Use this code if the resident district is providing instructional services to the student and the resident district is paying for the student to receive additional services i.e. expanded options. On-line curriculums would be coded here.
- 312 Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.
- 313 Student Services. Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

- 316 Data Processing Services.
- 317 Statistical Services.
- 318 Professional and Improvement Costs for Non-Instructional Staff. (Workshops, etc.) Use object code 342 for non-instructional staff travel, conferences, etc.
- 319 Other Instructional, Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. Including sign language interpreters, language interpreters and translation services for student instruction. (See Appendix E for additional guidance.)
- 320 Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
 - 321 Cleaning Services. Services purchased to clean buildings or equipment other than those provided by district employees.
 - 322 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Technical repair services, e.g., copier repair, should be charged here.
 - 324 Rentals. Expenditures for leasing or renting costs incurred by the district. This includes bus and other vehicle rental when operated by district personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utility Services, Servicing and Maintenance Services).
 - 325 Electricity. Expenditures for electrical energy.
 - 326 Fuel. Expenditures for fuel used for heating and/or cooling.
 - 327 Water and Sewage. Expenditures for water and sewage services.
 - 328 Garbage. Expenditures for garbage service.
 - 329 Other Property Services. Property Services purchased which are not classified above.
- 330 Student Transportation Services.** Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services—Rentals.
 - 331 State School Fund Reimbursable Student Transportation. Contract payments for transporting students from home to school and return, and instructional field trips.

- 332 State School Fund Non-reimbursable Student Transportation. Contract payments for transporting students on student body trips, interscholastic athletic events, out of state field trips, or non-instructional field trips (skating parties).
- 333 Board and Room in Lieu of Transportation. Payments as board and room made to parents or guardians to maintain children near school. Expenditures for rental of shelters for children and for maintenance of district owned shelters.
- 334 Transportation Portion of Tuition Payments. Conduit-type payments for transportation expense.
- 340 Travel.** Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following sub-accounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.
- 341 Travel, Local in District. Expenditures for district personnel between facilities and within the boundaries of the school district.
- 342 Travel, Out of District. Travel expenditures for district personnel to points outside the boundaries of the school district. Non-instructional staff travel is included here.
- 343 Travel, Student, Out of District. Travel expenditures for students to points outside the boundaries of the school district.
- 349 Other Travel. Travel expenditures which cannot be classified above.
- 350 Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax_and advertising. Expenditures for these services may be identified through the use of sub-accounts at the option of the district.
- 351 Telephone. Expenditures for telephone services, faxes, pagers and toll charges.
- 353 Postage. Expenditures for postage stamps and postage machine rentals.
- 354 Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.

- 355 **Printing and Binding.** Expenditures for job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.
- 359 **Other Communication Services.** Including T-1 lines.
- 360 Charter School Payments.** Expenditures to reimburse Charter Schools for services rendered to students.
- 370 **Tuition.** Expenditures to reimburse other educational agencies for services rendered to students. Use object 37X, if your district is paying another entity to provide the student's entire instructional program.
- 371 Tuition Payments to Other Districts Within the State.** Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a nonoperating district for the education of students from the nonoperating district and pays it to an operating district, the nonoperating district records such payments here.
- 372 Tuition Payments to Other Districts Outside the State.** Conduit-type payments to districts, generally for tuition outside the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a nonoperating district for the education of student from the nonoperating district and pays it to an operating district the nonoperating district records such payments here.
- 373 Tuition Payments to Private Schools.** Conduit-type payments to private schools, generally for tuition for students residing in the paying district.
- 374 Other Tuition.** Tuition payments which cannot be classified above. Record post-graduation scholarship payments here.
- 380 Non-instructional Professional and Technical Services.** Services which 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, lawyers, consultants, accountants, etc.
- 381 **Audit Services.** Expenditures to an audit firm for completion of the annual audit of the district's financial records. Also included would be costs for other reports and consultations provided by the audit firm. Use with Function 2310.
- 382 **Legal Services.** Expenditures for consultations with the district's attorney and associated legal costs. Use with Function 2310. May be used with function 4150 when associated with a capital project.
- 383 **Architect/Engineer Services.** Expenditures for professional services of licensed professionals for consultation, regarding the district's facilities.

- 384 Negotiation Services. Expenditures for services performed in negotiating or conferring with any labor group.
- 385 Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the district. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
- 386 Data Processing Services. Services performed by persons, organizations, or other agencies qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.
- 387 Statistical Services. Non-payroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work.
- 388 Election Services. Expenditures for the costs incurred by the county clerk in conducting elections for the school district. Use with Function 2310.
- 389 Other Non-instructional Professional and Technical Services. Other professional services not classified above. Including sign language interpretation, language interpretation and translation services when working with parents. (See Appendix E for additional guidance.)

390 Other General Professional and Technological Services.

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 lose their identity through fabrication or incorporation into different or more complex units or substances.

410 Consumable Supplies and Materials. Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.

NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the district.

420 Textbooks. Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.

430 Library Books. Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

440 Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

- 450 Food.** Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.
- 460 Non-consumable Items.** Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).
- 470 Computer Software.** Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
- 480 Computer Hardware.** Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.
- 500 **Capital Outlay.** Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
- 510 Land Acquisition.** Expenditures for the purchase of land.
- 520 Buildings Acquisition.** Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages (See Object 562). Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.
- 530 Improvements Other Than Buildings.** Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.
- 540 Depreciable Equipment.** Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements (See object 564). An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value. The current value threshold is \$5000. The federal value criterion currently is also \$5,000.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

Additional information related to GASB 34 requirements can be found in the Special Instructions for Recording Expenditures under the section entitled GASB Statement 34 Reporting Requirements at the beginning of Chapter 3

- 541 Initial and Additional Equipment Purchase. Expenditures for the initial and additional equipment such as machinery, furniture and fixtures, and vehicles.
- 542 Replacement Equipment Purchases. Expenditures for replacement of equipment which has been disposed.
- 550 Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology. See object 540 for definition of capital outlay.
- 560 Depreciable Transportation. Expenditures for bus garages, buses and capital bus improvements for student transportation. See object 540 for definition of capital outlay.
- 562 Bus Garage Purchases.** The purchase of a garage or garage improvements used for student transportation. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 520 Building Acquisitions.
- 564 Bus and Capital Bus Improvements.** The purchase of buses and capital bus improvements e.g. handicap lift. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 540 Equipment.
- 590 Other Capital Outlay.** Expenditures for all other Capital Outlay not classified above.
- 600 Other Objects. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
- 610 Redemption of Principal.** Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

- 620 Interest. Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions. Sub-accounts may be used to record separately these different kinds of interest.
- 621 Regular Interest.** Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.
- 622 Bus Garage, Bus and Capital Bus Improvement Interest.** Only record expenditures for bus garage, bus and capital bus improvement interest here.
- 640 Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- 650 Insurance and Judgments.** Insurance to protect school board members and their employees against loss due to accident or neglect.
- 651 Liability Insurance. Expenditures for insurance coverage of the district, or its officers, against losses resulting from judgments awarded against the district. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the district and not covered by insurance are recorded under 653, Judgments Against the District.
- 652 Fidelity Bond Premiums. Expenditures for bonds guaranteeing the district against losses resulting from the actions of the treasurer, employees, or other persons of the district. Also recorded here are any expenditures (not judgments) made in lieu of liability bonds.
- 653 Property Insurance Premiums. Expenditures for insurance on any type property owned or leased by the district. Charge to function 2540 for buildings and 2550 for school buses.
- 654 Student Insurance Premiums. Expenditures for premiums on student accident insurance.
- 655 Judgments and Settlements Against the District. Expenditures from current funds for all judgments against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance.
- 659 Other Insurance and Judgments. Payments for insurance and judgments not classified elsewhere.
- 660 Depreciation (Used for Enterprise and Internal Service Funds Only) .** The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is allocated over the estimated service life of the asset, and each accounting period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. Land is not depreciated.

- 662 Buildings. Depreciation expense for buildings and additions.
- 663 Improvements Other Than Buildings. Depreciation expense for improvements to sites other than the building facility. Examples include roadways and sidewalks.
- 664 Equipment. Depreciation expense for equipment including buses, automobiles and other vehicles. These items are defined as movable or fixed units of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meet the capital asset criteria.
- 665 Technology. Depreciation expense for technology, including work stations, servers and networking equipment
- 669 Other Capital Assets. Depreciation expense for capital assets not denoted above.
- 670 Taxes, Licenses and Assessments.** This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).
- 680 PERS UAL Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond. (Use only with 5400 function.)
- 690 Grant Indirect Charges.** Charges made to a grant to recover charges made to administration. See page 27 Grant Administrative Charges for more detail.
- 700 Transfers. This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).
 - 710 Fund Modifications.** This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.) See page 28 Transfers to Other Funds for more detail.
 - 720 Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency). This includes transactions which place grants-in-aid, special grants (stipends), and tuition and transportation for other district use, in the hands of the user. (Use only with 5300 function.)
 - 790 Other Transfers.** This category is to be used for those transfer transactions which cannot be identified in the above classifications.
- 800 Other Uses of Funds.
 - 810 Planned Reserve.** Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with 6110 function.)
 - 820 Reserved for Next Year.** (Use only with 7000 function.)

Expenditures

Areas of Responsibility

Area of Responsibility codes designate the curriculum areas, provide further program information, or allow additional tracking for management information purposes.

Bold type does not indicate required roll up codes; **Bold type** does identify minimum requirements for AoR codes.

Note: An “x” indicates a rollup of accounts to the digits indicated. For example a 12xx Function represents all Functions that have a “12” prefix.

Function	Description	To designate:
1121	Middle School/Jr. High Instruction	Curriculum Area
1131	High School Instruction	Curriculum Area
12xx	Special Education	Maintenance of Effort, if applicable
1271	Remediation	Curriculum Area
21xx	Special Education Support	Maintenance of Effort, if applicable
2190	Special Ed Direction	Maintenance of Effort, if applicable
2240	Staff Development	Targeted Training, if applicable
2550	Special Ed Transportation	Maintenance of Effort, if applicable

If salaries are charged to an area code, payroll costs and fringe benefits must be charged there also as benefits follow salaries. Area codes should be attached to functions as required in all funds.

Use the 320 area code when reporting expenditures in all funds. Only Fund 100 is used in the Maintenance of Effort baseline calculations, however.

- 010 Home Instruction. School district sponsored programs in which a district employee goes to the home to instruct a parent in how to teach a specific lesson to a child, or teaches the child directly.
- 020 Tutoring. Direct instruction of a learner on a specific lesson or skill in a home or in a school setting.
- 050 General Classroom Instruction. Instructional activities that cannot be classified under a specific curriculum area.
- 060 Core Areas/Block Classes. Instructional activities combining two or more core curriculum areas in a block class, including English, Social Science, Math, Science.
- 090 Other Pre-kindergarten Programs. Any pre-kindergarten programs not appropriate for inclusion in above categories.
- 100 English.** Courses and activities designed to enable students to receive and send communication by developing their ability to listen, speak, read, and write English.

- 110 Social Studies.** Courses and activities dealing with man's social relationships which draw their substance from the disciplines of anthropology, economics, geography, government, history, sociology, and psychology.
- 120 Science.** Experiences which provide students the opportunity to develop concept understandings and process skills as they relate to scientific literacy.
- 130 The Arts.** Courses and activities designed to develop keener aesthetic awareness and increase sensitivity, skills and knowledge in various two- and three-dimensional art media. Performing Arts. Extracurricular activities designed to provide opportunities for students to participate in producing or performing capacities in dramatics, music, television, or radio. Music. Courses designed to develop aesthetic sensitivity, skills and knowledge in relation to listening, performing, and creating experiences in vocal or instrumental music.
- 170 Driver Education. Learning experiences concerned with helping students participate safely, efficiently and effectively in operating an automobile in traffic.
- 180 Mathematics.** Those courses, units of instruction, and activities designed to develop the skills and interests of students in computation and problem solving.
- 190 Health Education. Experiences which provide students the opportunity to develop decision making skills and formulate a value system, as they relate to healthful living.
- 200 Physical Education. Courses, special adapted programs, and intraschool activities designed to enable each student to build and maintain physical powers, skills and understanding necessary for optimum development.
- 210 Second Language.** Courses and activities designed to enable students to receive and send communication in a language other than English by developing their ability to listen, speak, read, and write in the target language.
- 230 Athletics. Extracurricular activities designed to provide competitive contests for selected groups or individuals who are trained and coached to play games with similar teams or individuals from other schools.
- 250 Other Extracurricular Student Activities. Extracurricular activities not already defined which are generally of a voluntary nature and which are designed to assist the student in developing additional skills and/or refined attitudinal points of view regarding logical extensions of the school curriculum.
- 260 Technology. Courses designed to develop skills in the use of technology.
- 270 Career Related Learning. Courses, units of instruction and special instructional activities designed to assist students in exploring key occupational career areas, in assessing their occupational interests and aptitudes and in developing tentative career plans and choices. Grades 7 through 12.
- 280 English Language Learner (ELL) Programs.** To be used with Functions other than 1291 and 1295 to identify supplemental costs for English Language Learner (ELL) programs.
- 290 Other Programs.

- 310 Non-Instructional Staff Development. Use of this Area is optional. Districts may wish to track staff development and training costs charged to Functions other than 2240.
- 320 Special Education.** All special education costs that are subject to federal maintenance of effort requirements. All special education expenditures, including 1250, need to be reported to the state at the district level. Attach this area code to functions (e.g. 1200' s, 2100' s, 2200' s 2550) where services are provided to students on IEP' s. In the 1200 functions, this includes functions 1220-1260. It does not include 1210 TAG, 1270 Educationally Disadvantaged, 1280 Alternative Education, or 1290's Designated Programs unless you are also providing special ed services within those programs. Special education staff development (function 2240) is included in this Area code.
- 340 Coordinating Early Intervening Services. Services which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in K- 3) who have NOT been identified as needing special education or related services but who need additional academic and behavioral services or support to succeed in a general education environment. IDEA 2004 Sec. 613(4)(f)
- 350 School Improvement Fund Grant.** Expenditures in either the General Fund (100) or a Special Revenue Fund (200) to record monies spent to fulfill SIF grant obligations.

Professional, Technical Strands. Students working on Professional, technical strands as the context for their academic program. Some areas may be in more than one strand. For example, marketing could be offered under Arts and Communication or under Business and Management. Transition:

- 510 Arts and Communication. Examples: Architecture, film, radio, fine arts, creative writing, journalism, languages, television, advertising, public relations, graphic design.
- 520 Business and Management. Examples: Marketing sales, entrepreneurship, finance, hospitality/tourism, computer/information systems, accounting, personnel, economics.
- 530 Health Services. Examples: Nursing, dental hygiene, dental assistant, medical assistant, radiology technician, ophthalmic technician, nurse's aide, dentistry, medicine.
- 540 Human Resources. Examples: Education, government, religion, social services, law, law enforcement, legal services, child and family services.
- 550 Industrial and Engineering Systems. Examples: Engineering, manufacturing, construction, related technologies, precision production.
- 560 Natural Resources Systems. Examples: Agriculture, earth sciences, fisheries, environmental sciences, horticulture, wildlife, forestry.
- 570 Other Professional, Technical Strands. Defined by the District.
- 580 Other Professional, Technical Strands. Defined by the District.
- 590 Other Professional, Technical Strands. Defined by the District.

Descriptions of Balance Sheet Accounts

Assets and Other Debits

Assets and other debits include what is owned and other items not owned as of the date of the balance sheet but expected to become fully owned at some future date as well as other budgeting and offsetting accounts which normally have debit balances.

- 100 Current Assets. Cash or anything that can be readily converted into cash.
- 101 Cash in the Bank. All funds on deposit with a bank or savings and loan institution normally in non-interest bearing accounts. Interest bearing accounts are recorded in investments.
- 102 Cash on Hand. Currency, coins, checks, postal and express money orders, and bankers' drafts on hand.
- 103 Petty Cash. A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming.
- 104 Change Cash. A sum of money set aside for the purpose of providing change.
- 105 Cash With Fiscal Agents. Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.
- 106 Cash and Investments to Repay Short-term Notes.
- 111 Investments. Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in district operations. Separate accounts for each category of investments may be maintained.
- 112 Unamortized Premiums on Investments. The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is restricted to long-term investments.
- 113 Unamortized Documents on Investments (credit). The excess of the face value of securities over the amount paid for them which has not yet been written off. Use of this account is normally restricted to long-term investments.
- 114 Interest Receivable on Investments. The amount of interest receivable on investments, exclusive of interest purchased. Interest purchased should be shown in a separate account.
- 115 Accrued Interest on Investments Purchased. Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. Upon receipt and deposit of the cash, an entry is made debiting account Cash in Bank, and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earning revenue account (1510) for the balance.

- 121 Taxes Receivable. The uncollected portion of taxes which a district or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.
- 122 Estimated Uncollectible Taxes (credit). A provision for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.
- 131 Interfund Loans Receivable. An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.
- 132 Interfund Accounts Receivable. An asset account used to indicate amounts owed to a particular fund by another fund in the same district for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
- 141 Intergovernmental Accounts Receivable. Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interagency receivable.
- 151 Loans Receivable. Amounts which have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.
- 152 Estimated Uncollectible Loans. A provision for that portion of loans receivable which is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Loans Receivable account.
- 153 Other Accounts Receivable. Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a district (but not including amounts due from other funds or from other governmental units).
- 154 Estimated Uncollectible Accounts Receivable. A provision for that portion of accounts receivable which is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.
- 161 Bond Proceeds Receivable. An account used to designate the amount receivable upon sale of bonds.
- 171 Inventories for Consumption. The cost of supplies and equipment on hand not yet distributed to requisitioning units.
- 172 Inventories for Resale. The value of goods held by a district for resale rather than for use in its own operations.
- 181 Prepaid Expenses. Expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred

- charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charged is unamortized discounts on bonds sold.
- 191 Deposits. Funds deposited by the district as prerequisite to receiving services and/or goods.
- 199 Other Current Assets. Current assets not provided for elsewhere.
- 200 Fixed Assets. Those assets which the district intends to hold or continue in use over a long period of time.
- 211 Sites. A fixed asset account which reflects the acquisition value of land owned by a district. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.
- 221 Site Improvements. A fixed asset account which reflects the acquisition value of permanent improvement, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.
- 222 Accumulated Depreciation on Site Improvements. Accumulated amounts for depreciation of land improvements. The recording of depreciation is optional in the general fixed assets account group.
- 231 Buildings and Building Improvements. A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
- 232 Accumulated Depreciation on Buildings and Building Improvements. Accumulated amounts for depreciation of buildings and building improvements. The recording of depreciation is optional in the general fixed assets account group.
- 241 Machinery and Equipment. Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings.
- 242 Accumulated Depreciation on Machinery and Equipment. Accumulated amounts for depreciation of machinery and equipment. The recording of depreciation is optional in the general fixed assets account group and required in the proprietary funds.
- 251 Construction in Progress. The cost of construction work undertaken but not yet completed.

- 300 Budgeting Accounts and Other Debits. Budgeted and actual amounts of revenues as well as offsetting accounts which normally have debit balances.
- 301 Estimated Revenues (budget account). The amount of revenues estimated to be received or to become receivable during the fiscal period, the account is closed out and does not appear in the balance sheet. This account would appear in interim financial statements.
- 302 Revenues. The total of all revenues realized during a period. This represents the increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the account is closed out and does not appear in the balance sheet.
- 303 Amount Available in Debt Service Funds. An account in the General Long-Term Debt Account Group which designates the amount of fund balance available in the Debt Service Fund for the retirement of long-term debt.
- 304 Amount to Be Provided for Retirement of General Long-Term Debt. An account in the General Long-Term Account Group which designates the amount to be provided from taxes or other revenue to retire long-term debt.

Liabilities, Reserves and Fund Balances

Liabilities, reserves, and fund balance are district debts plus items which are not debts but which may become debts at some future time, as well as other budgeting accounts which normally appear only on the interim financial statements.

- 400 Current Liabilities. Those debts the district expects to pay within a short period of time, usually within a year or less.
- 401 Interfund Loans Payable. A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan.
- 402 Interfund Accounts Payable. A liability account used to indicate amounts owned by a particular fund to another fund in the same district for goods and services rendered. It is recommended that separate accounts be maintained for each interfund payable.
- 411 Intergovernmental Accounts Payable. Amounts owed by the reporting district to another governmental unit. It is recommended that separate accounts be maintained for each interagency payable.
- 421 Accounts Payable. Liabilities on an open account owing to private persons, firms, or corporations for goods and services received by a district (but not including amounts due to other funds of the same district or to other governmental units).
- 422 Judgments Payable. Amounts due to be paid by a district as the result of court decisions, including condemnation awards in payment for private property taken for public use.
- 423 Warrants Payable. Amounts due to designated payees in the form of a written order drawn by the district directing the district treasurer to pay a specific amount.
- 431 Contracts Payable. Amounts due on contracts for assets, goods, and services received by a district.
- 432 Construction Contracts Payable—Retained Percentage. Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.
- 433 Construction Contracts Payable. Amounts due by a district on contracts for construction of buildings, structures, and other improvements.
- 441 Matured Bonds Payable. Bonds which have reached or passed their maturity date but which remain unpaid.
- 442 Bonds Payable. Bonds which have not reached or passed their maturity date but are due within one year or less.
- 443 Unamortized Premiums on Bonds Sold. An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

- 451 Loans Payable. Short-term obligations representing amounts borrowed for short periods of time usually evidenced by notes payable or warrants payable.
- 455 Interest Payable. Interest due within one year.
- 461 Accrued Salaries and Benefits. Salary and fringe benefit costs incurred during the current accounting period which are not payable until a subsequent accounting period.
- 471 Payroll Deductions and Withholdings. Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable also are included. A separate liability account may be used for each type of benefit.
- 481 Deferred Revenues. A liability account which represents revenues collected before they become due.
- 491 Deposits Payable. Liability for deposits received as a prerequisite to providing or receiving services and/or goods.
- 492 Due to Fiscal Agent. Amounts due to fiscal agents, such as commercial banks, for serving a district's matured indebtedness.
- 499 Other Current Liabilities. Other current liabilities not provided for elsewhere.
- 500 Long-Term Liabilities. Debt with a maturity of more than one year after the date of issuance.
 - 511 Bonds Payable. Bonds which have not reached or passed their maturity date and which are not due within one year.
 - 521 Loans Payable. An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the date of issuance.
 - 531 Lease Obligations. Amounts remaining to be paid on lease purchase agreements.
 - 541 Unfunded Pension Liabilities. The amount of the actuarial deficiency on a locally operated pension plan to be contributed by the district on behalf of present employees.
 - 590 Other Long-Term Liabilities. Other long-term liabilities not provided for elsewhere.
- 600 Budgeting Accounts. These categories represent accounts which reflect budgeted and actual amounts related to expenditures and encumbrance.
 - 601 Appropriations (budget account). This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes. This account appears in a balance sheet prepared during the fiscal period. It is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.
 - 602 Expenditures. This account appears in balance sheets prepared during the fiscal period and designates the total of expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from the Appropriations account to arrive at the unexpended balance of total appropriations.

- 603 Encumbrances. This account designates obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance.
- 700 Fund Equity. These are accounts which show the excess of a fund over its liabilities. Portions of that balance may be reserved for future use.
- 701 Investment in General Fixed Assets. An account in the General Fixed Assets Account Group which represents the district's equity in general fixed assets. The balance of this account is normally subdivided according to the source of funds which financed the asset acquisition, such as General Fund revenues, bond issues, and contributions.
- 721 Contributed Capital. An equity account in the proprietary funds which shows the amount of fund capital contributed by the governmental unit from general government revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (interfund transfers) and closed to the unreserved retained earnings account (740).
- 730 Reserve for (Special Purposes)—Retained Earnings. The accumulated earnings of the proprietary funds which have been retained in the fund and which are reserved for a specific purpose. One example would be funds reserved for the future purchase of equipment.
- 740 Unreserved Retained Earnings. The accumulated earnings of the proprietary funds which have been retained in the fund and which are not reserved for any specific purpose.
- 760 Other than Unassigned (Special Purposes)—Fund Balance. A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation. It is recommended that a separate reserve be established for each special purpose. One example of a special purpose would be restricted federal programs.
- 761 Non-spendable Fund Balance. Amounts that cannot be spent due to form; for example, inventories and prepaid amounts. Also, long-term loan and notes receivables, and property held for resale would be reported here unless the proceeds are restricted, committed or assigned. OR Amounts that must be maintained intact legally or contractually (corpus or principal of a permanent fund).
- 762 Restricted Fund Balance. Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.
- 763 Committed Fund Balance. Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.
- 764 Assigned Fund Balance. Amounts intended to be used by the governing body for specific purposes. Amounts reported as assigned should not result in a deficit in unassigned fund balance. In the general fund assigned fund balance represents the amount that is not restricted or committed.

- 770 Unassigned Fund Balance. In the general fund, amounts not contained in other classifications i.e. non-spendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance. For all governmental funds other than the general fund, amounts expended in excess of resources that are non-spendable, restricted, committed or assigned (a residual deficit). In determining a residual deficit, no amount should be reported as assigned.

APPENDIX A

Terminology

The following explanations of terms are drawn primarily from *Governmental Accounting, Auditing and Financial Reporting* (GAAFR), published by the Government Finance Officers Association, 1944, Chicago, Illinois.

ACCOUNTING SYSTEM: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION: A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

ACTIVITY: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate

of return compounded on such contribution over its life. A pension trust fund for a PERS is an example of a fund concerned with actuarial basis data.

AD VALOREM TAX: A tax based on value (e.g., a property tax).

ALLOT: To divide a budgetary appropriation into amounts that may be encumbered or expended during an allotment period.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ARBITRAGE: Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

BALANCE SHEET: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BASIC FINANCIAL STATEMENTS: Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-inclusive" operating statement, a budget

comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and nonexpendable trust funds).

BASIS OF ACCOUNTING: A term used to refer to *when* revenues, expenditures, expenses and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years’ actual revenues,

expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government’s experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES: Expenditures resulting in the acquisition of or addition to the government’s general fixed assets.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CASH: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report of a government. It includes (a) the five combined financial statements in the combined statements—overview and their related notes (the “liftable” GPFS) and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required

supplementary information, extensive introductory material and detailed statistical section. Every government reporting entity should prepare a CAFR.

COST: The amount of money or other consideration exchanged for goods or services.

COST ACCOUNTING: The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

CURRENT: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEFICIT: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DOUBLE ENTRY: A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

ENCUMBRANCES: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTITY: (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue CAFRs and GPFS.

EQUITY ACCOUNTS: Those accounts presenting the difference between assets and liabilities of the fund.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

FINANCIAL AUDIT: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FIXTURES: Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS PAYABLE: Bonds backed by the full faith and credit of government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the

AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitutes GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS): Five combined financial statements that, together with the accompanying notes, constitute the minimum financial reporting needed for fair presentation in conformity with GAAP. These five combined financial statements, with their accompanying notes, make up the first of the financial reporting pyramid's three reporting levels containing financial statements. Known as the combined statements—overview, these statements include (1) combined balance sheet—all fund types and account groups, (2) combined statement of revenues, expenditures and changes in fund balances—all governmental fund types, (3) combined statement of revenues, expenditures and changes in fund balances—budget and actual—general and special revenue fund types (and similar governmental fund types for which annual budgets have been legal adopted), (4) combined statement of revenues, expenses and changes in retained earnings (or equity)—all proprietary fund types and (5) combined statement of changes in financial position—all proprietary fund types. Trust fund operations may be reported in (2), (4) and (5) above, as appropriate, or separately. The combined statements—overview also are referred to as the “liftable” GPFS.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GROSS BONDED DEBT: The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

INTERNAL AUDITING: An independent appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically and the organization's objectives are being achieved. The term covers all forms of appraisal of activities

undertaken by auditors working for and within an organization.

INTERNAL CONTROL STRUCTURE: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

INVENTORY: (1) A detailed list showing qualities, descriptions and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

LEVY: (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

MEASUREMENT FOCUS: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds,

expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NET INCOME: Proprietary fund excess of operating revenues, nonoperating revenues and operating transfers in over operating expenses, nonoperating expenses and operating transfers out.

OBJECT: As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES: Proprietary fund expenses related directly to the fund's primary activities.

OVERHEAD: Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

PERMANENT TAX RATE LIMIT: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

PROGRAM BUDGET: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

PROJECTED TOTAL-LIFE COST: The total anticipated costs related to a fixed asset during its estimated useful life. Projected total-life cost normally includes a detailed schedule of maintenance requirements for each year of the asset's life, including preventive maintenance, normal repair and replacement, and replacement of major parts or components needed to achieve the normal (intended) life of the asset. The total-life cost is calculated at the time an asset is acquired or constructed, often as an integral part of capital acquisition or budgeting procedures.

PURCHASE ORDER: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REPLACEMENT COST: The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

REVENUES: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other

financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

STANDARD COST: The predetermined cost of performing an operation or producing a product when labor, materials and equipment are used efficiently under reasonable and normal conditions. Normal conditions exist when there is an absence of special or extraordinary factors affecting the quality or quantity of the work performed or the time or method of performing it.

SUBFUNCTION: A grouping of related activities within a particular government function.

UNENCUMBERED APPROPRIATION: That portion of an appropriation not yet expended or encumbered.

WORK ORDER: A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor, materials and equipment used.

APPENDIX B

Analysis of Student Body Funds

The following questions will help to determine whether or not the student body funds should be classified as governmental and should be budgeted. The more often the choices (2) and (3) accurately describe the funds, the more likely the funds should be classified as governmental and budgeted.

- I. Who has the responsibility for the account?
 - A. Who authorizes the revenues? (Sets admission prices, establishes fees, authorizes and activity)
 1. Student organization
 2. School district personnel
 - B. Who authorizes the expenditures?
 1. Student organization
 2. School district personnel
 - C. How are the expenditures authorized?
 1. Student organization minutes
 2. School district memorandum
 3. Other
- II. Who has control over the account?
 - A. Who receives the revenue?
 1. Student organization
 2. School district personnel
 - B. Who deposits the revenue?
 1. Student
 2. School district personnel
- III. Who has custody of the account?
 - A. In whose name is the account?
 1. Student organization
 2. School district
 3. Other
 - B. Who prepares the checks?
 1. Student
 2. School district personnel
 - C. Who receives and reconciles the bank statement?
 1. Student organization
 2. School district
 - D. Who has custody of the supporting documents (cancelled checks, receipts, purchase orders, etc.)?
 1. Student organization
 2. School district

APPENDIX C

Sources of Accounting and Budget Information

Governmental Accounting, Auditing, and Financial Reporting Manual (GAAFR)

Government Finance Officers Association
203 N. LaSalle Street, Suite 2700
Chicago, IL 60601

Oregon Revised Statutes of Interest:

Chapter 294—Local Budget Law
Chapter 326—State Administration of Elementary and Secondary Education
Chapter 327—State Financing of Elementary and Secondary Education
Chapter 328—Local Financing of Education
Chapter 332—Local Administration of Education

Oregon Administrative Rules of Interest:

Chapter 150—Oregon Department Of Revenue
Chapter 581—Oregon Department Of Education

Local Budgeting Manual

Finance and Taxation Unit
Oregon Department of Revenue
PO Box 14380
Salem, OR 97309-5075

District Elections Manual

Secretary of State
Elections Division
Public Service Building Suite 501
255 Capitol Street NE
Salem, OR 97310

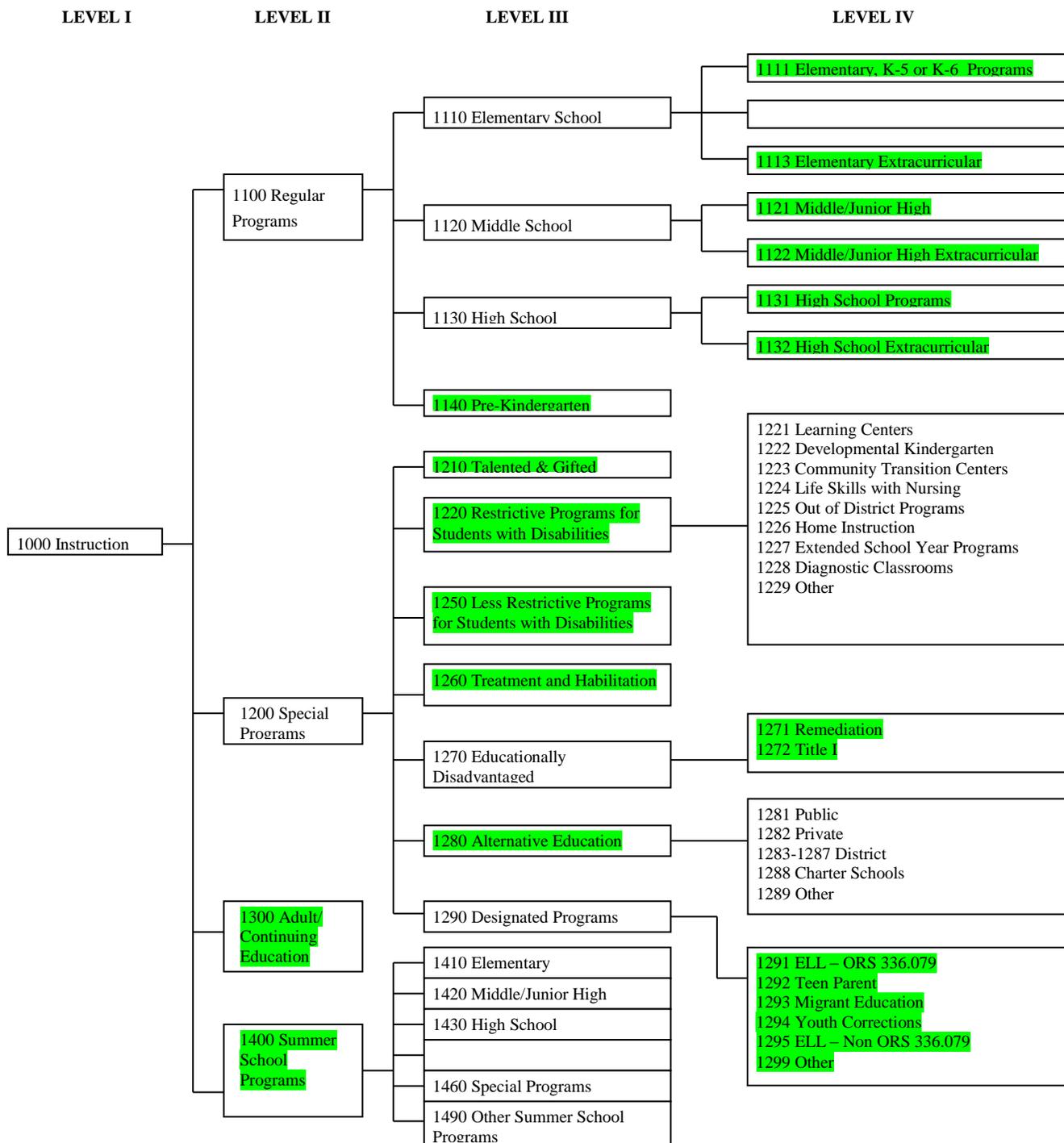
Oregon School Bond Manual

Oregon School Boards Association
PO Box 1068
Salem, OR 97308
1-503-588-2800 or
1-800-578-6722

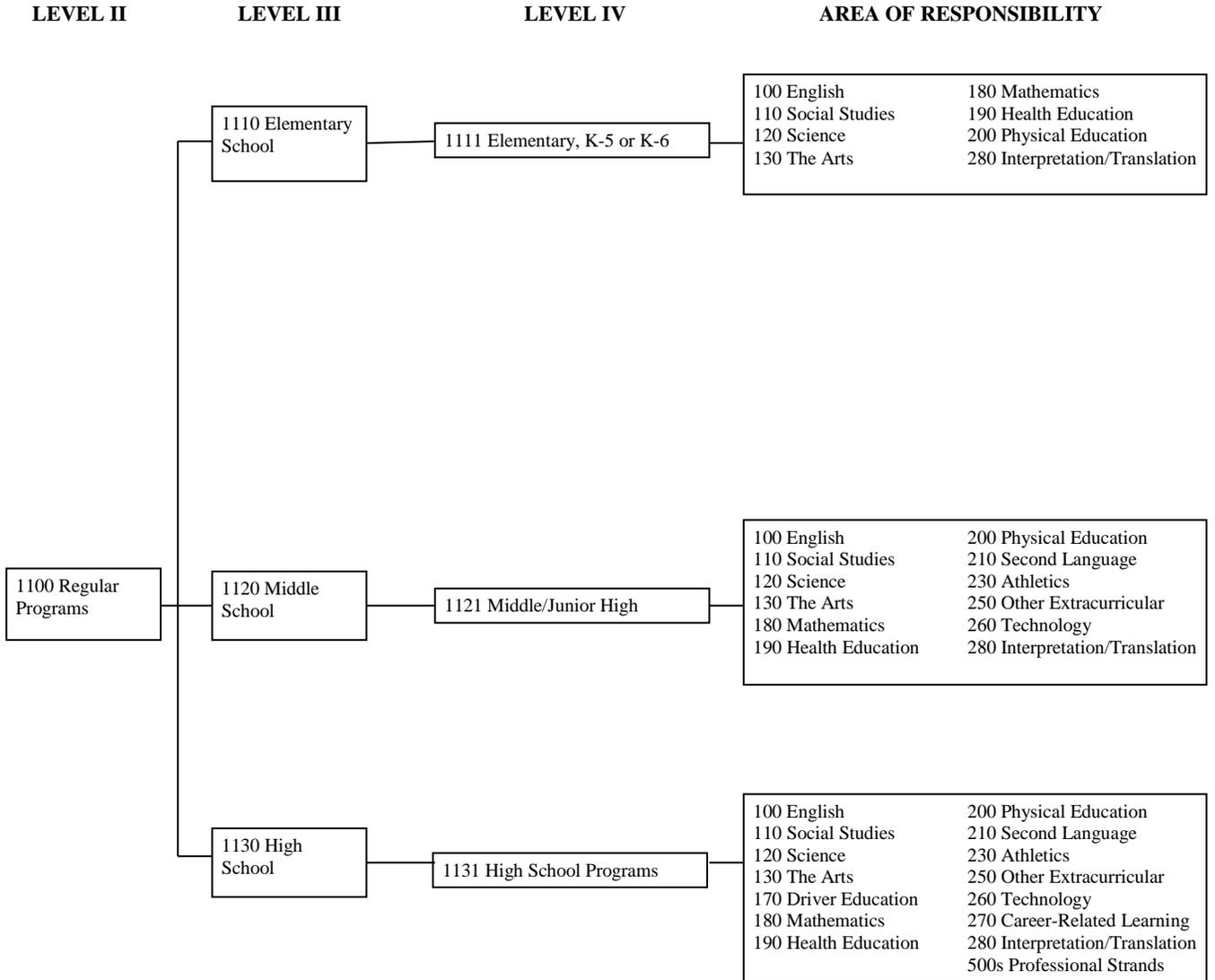
APPENDIX D

Account Code Structure Charts

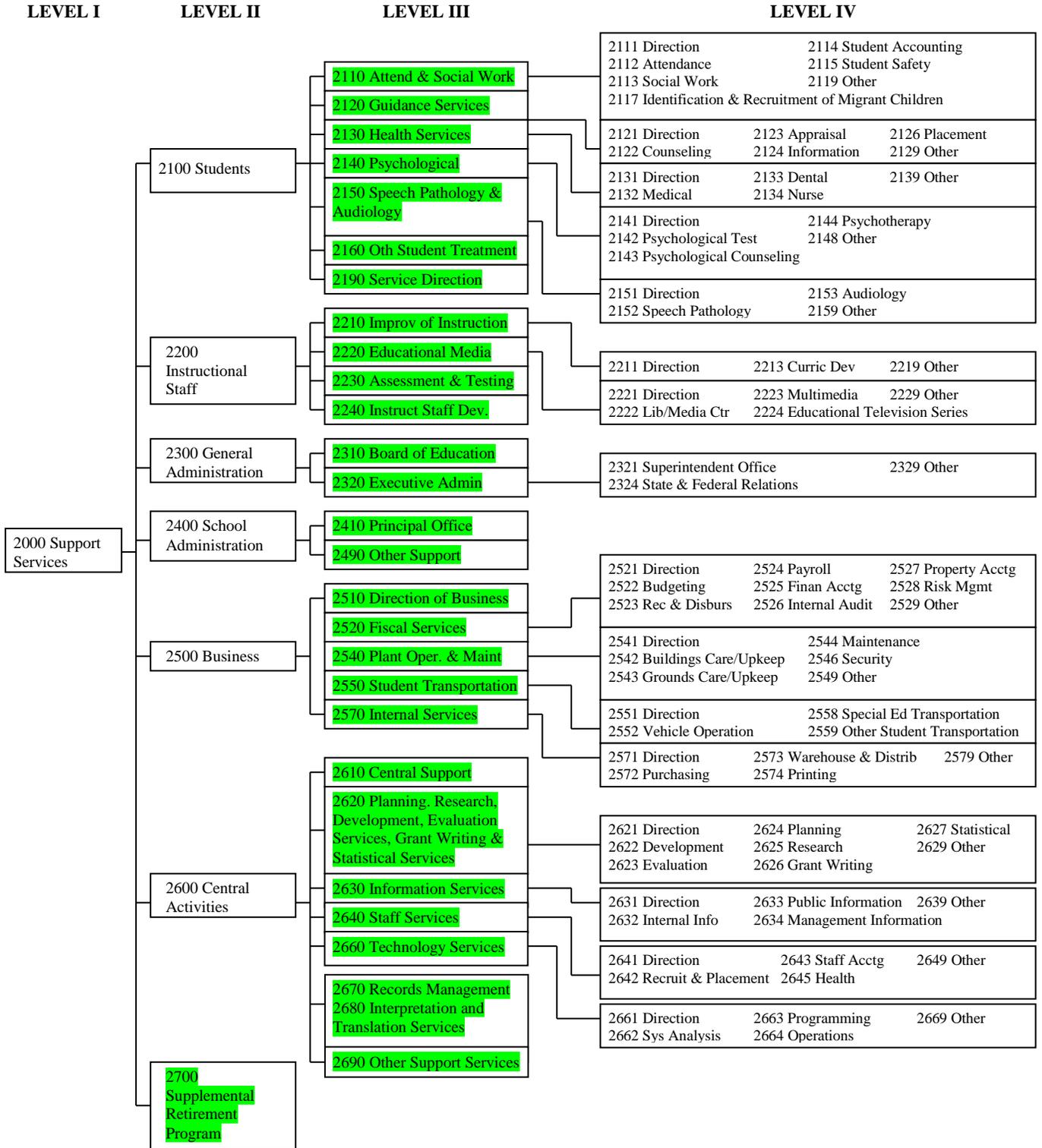
FUNCTION CODES INSTRUCTION SERVICES



AREA OF RESPONSIBILITY CODES INSTRUCTION SERVICES FUNCTION CODES



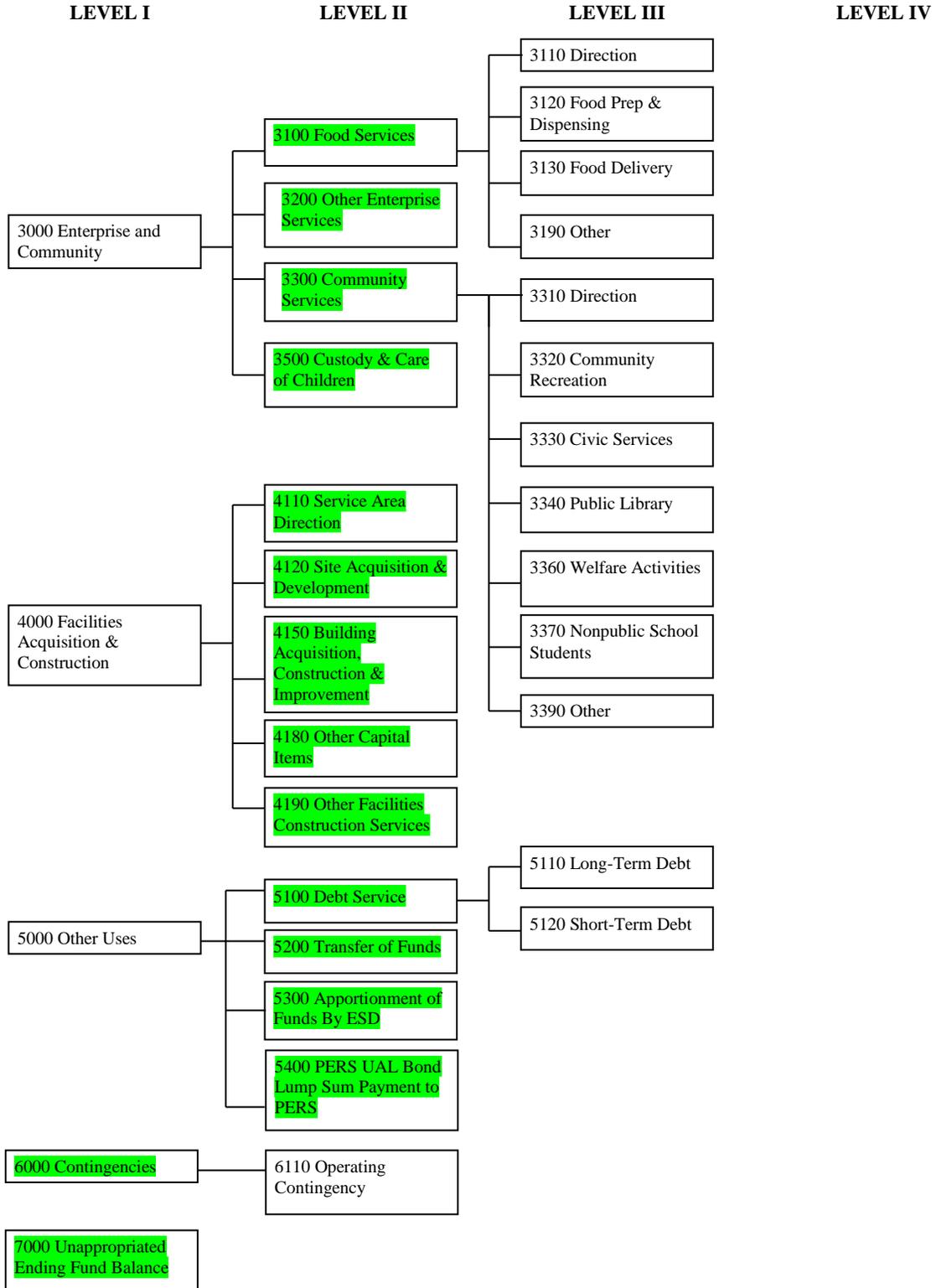
**ACCOUNT CODE STRUCTURE
FUNCTION CODES
SUPPORT SERVICES**



ACCOUNT CODE STRUCTURE

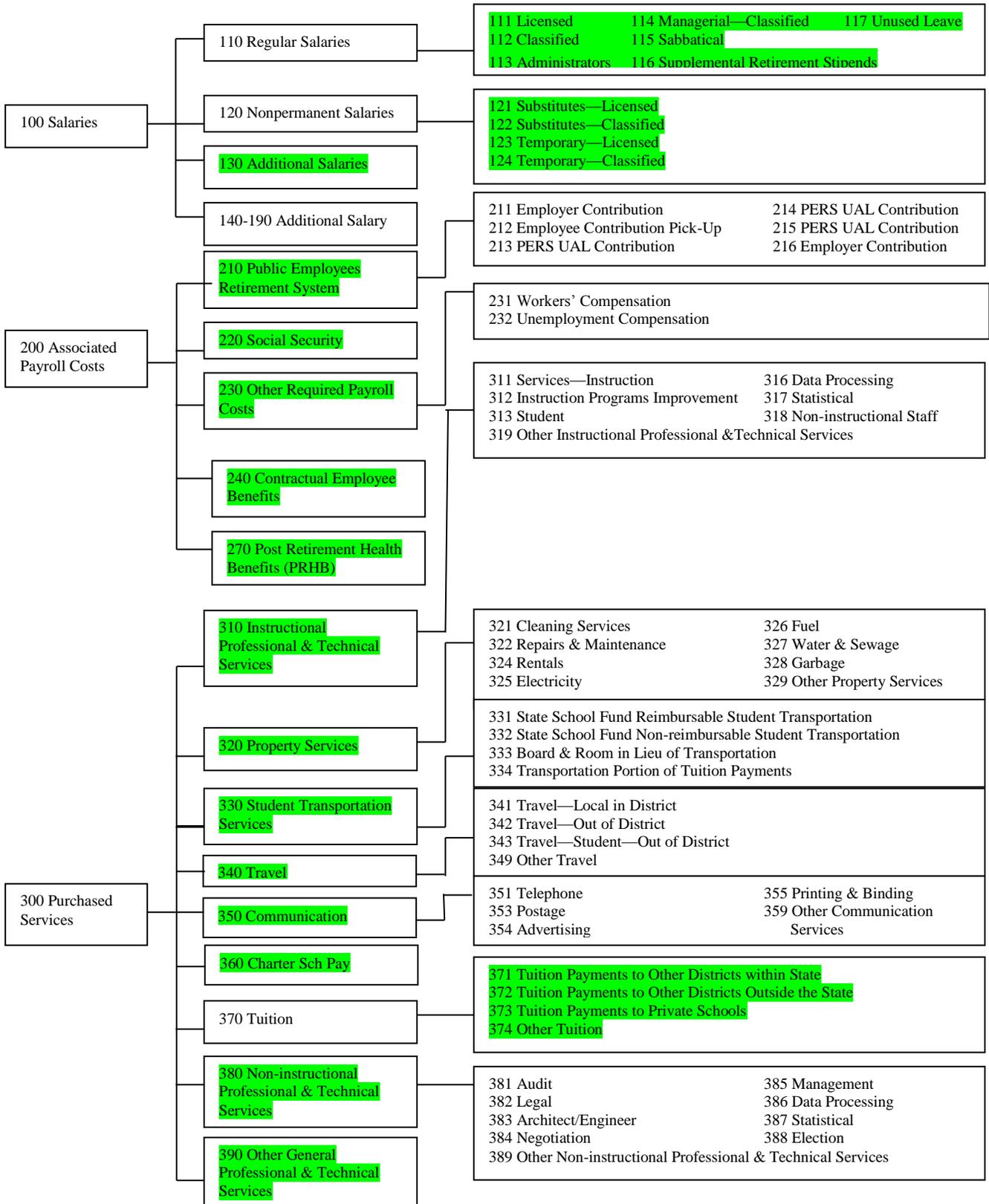
FUNCTION CODES

OTHER SERVICES

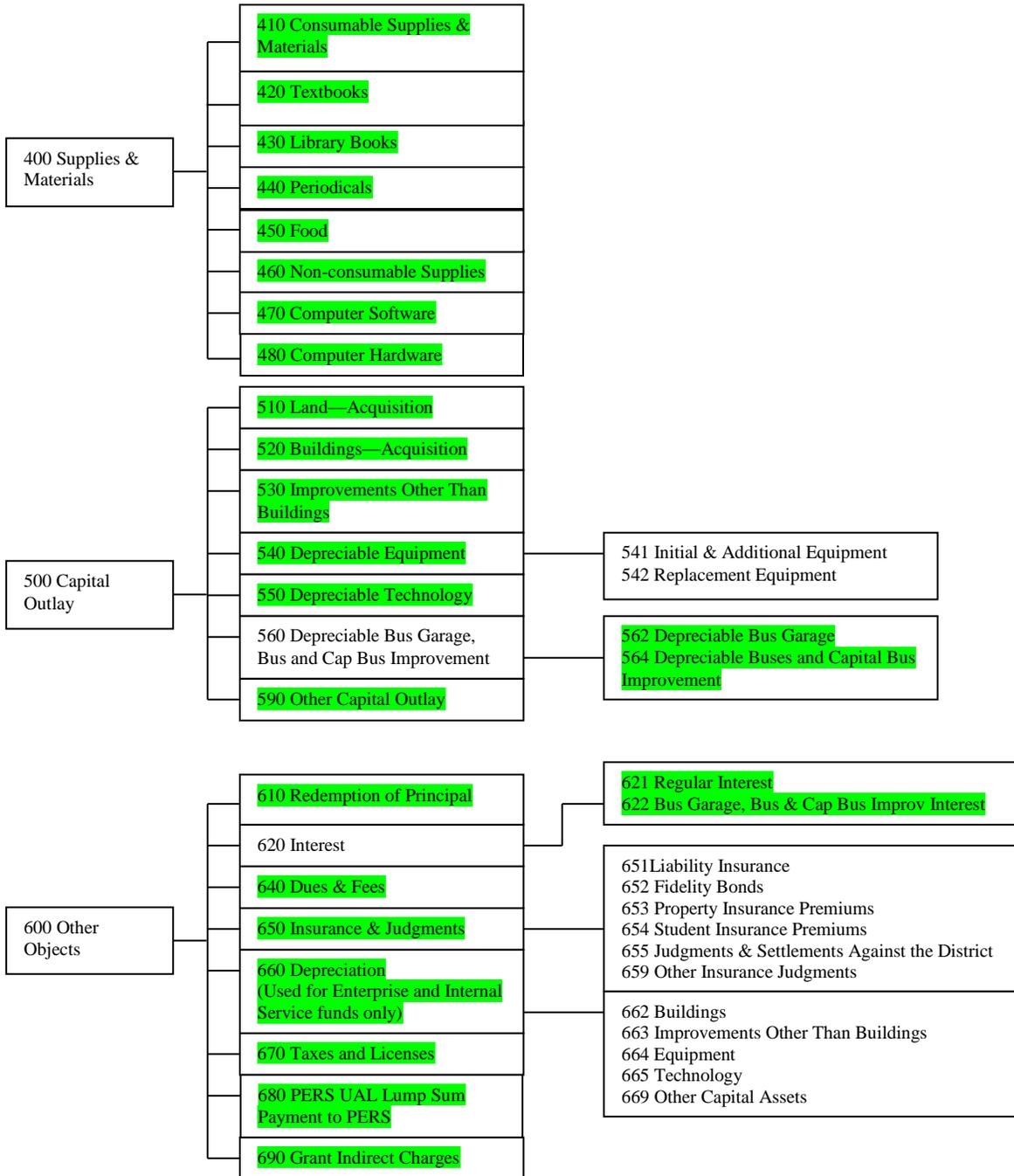


ACCOUNT CODE STRUCTURE

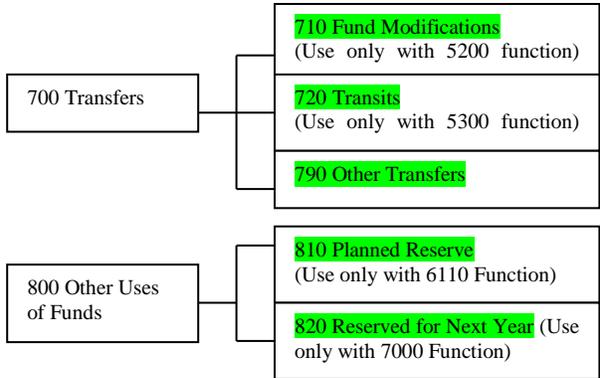
OBJECT CODES



ACCOUNT CODE STRUCTURE OBJECT CODES (continued)



ACCOUNT CODE STRUCTURE
OBJECT CODES (continued)



APPENDIX E

Guidelines for ELL and Non-ELL Related Expenditures

Language interpretation and translation services create access to education for students who are non-English speaking. To that end, this appendix provides additional information for the implementation of HB 3499.

HB 3499, enrolled during the 2015 legislative session, directed the Department of Education to convene an advisory group to develop uniform budget coding requirements and uniform reporting requirements to provide budget transparency for the spending of moneys received by school districts as provided by ORS 327.013 (1)(c)(A)(ii) for students in average daily membership eligible for and enrolled in an English Language Learner program under ORS 336.079. Appendix E was added to help provide guidance to assist in the tracking of ELL funds as required by law. The following provides frequently asked questions and answers for guidance on how to code different ELL and non-ELL related expenditures:

“The obligation not to discriminate based on race, color, or national origin requires public schools to take affirmative steps to ensure that limited English proficient (LEP) students, now more commonly known as English Learner (EL) students or English Language Learners (ELLs), can meaningfully participate in educational programs and services, and to communicate information to LEP parents in a language they can understand.”

-U.S. Office for Civil Rights

<http://www2.ed.gov/about/offices/list/ocr/ellresources.html>

The following provides **Frequently Asked Questions** and answers for guidance on how to code different ELL and non-ELL related expenditures:

1. Is the expenditure a direct instructional service with the intention of assisting an ELL student(s) in acquiring the English language, such as an ELL class?
 - If yes, use function 1291 with object code 319.
2. Is the expenditure an intervention service for an ELL student to acquire the English language?
 - If yes, use function 1291 with object code 319.
3. Is the expenditure for translation or interpretation services in support of an ELL student to acquire the English language?
 - If yes, use function 2680 with object code 319 and Area of Responsibility 280.
4. Is the interpretation and translation expenditure a support available to all students?
 - If yes, use function 2680 with object code 319. Do not use an Area of Responsibility code.
5. If curriculum needs to be interpreted or translated in language other than English to learn mathematics, science, social studies, and other core classes, use your discretion to determine if the expense should be coded as an ELL expense. For example, textbooks are often already translated in different languages, so the expense of the textbook would not be reported as an ELL expense.
6. Is the expenditure for translation or interpretation services in support of a family or community member?
 - If yes, use function 2680 with object code 389. Do not use an Area of Responsibility.

7. Are you hiring bilingual staff and/or language interpreters for: district and school-wide meetings (including parent and teacher conferences, curriculum nights, picnics, back-to-school nights, informational nights, college visits and any other relevant events); district and school-specific telephone communication and voicemail messages for families; principal/administrator and teacher hiring meetings; on-going meetings regarding a student's academic progress and behavior; special education referrals, special education evaluations, and any other related issues regarding a student's well-being?
 - If yes, use function 2680 with object code 319. Do not use an Area of Responsibility.

8. Are you hiring bilingual staff and/or translators to provide for family and community translation of important curricula and instructional materials, vital district and school-wide policies (may include, but are not limited to, enrollment, high school graduation, promotion and retention), parent and student handbooks, forms (may include, but are not limited to, forms related to eligibility for services, enrollment, transportation, and school program/activity), newsletters, updates and notices (may include, but are not limited to, information on the school calendar and schedule, school emergencies, transportation schedule, bus stop changes, inclement weather, school closures and delayed starts, school boundary changes, important school policy changes, program changes, hiring of new staff and leaders, and cafeteria menus)?
 - If yes, use function 2680 with object code 389. Do not use an Area of Responsibility.

Following are **Oregon Revised Statutes** (ORS) that provide law for English Language Learner programs:

- ORS 327.006 - Definitions for State School Fund distributions
- ORS 327.013 – State School Fund distribution computations for school districts
- ORS 336.074 – Teaching in English required *exceptions
- ORS 336.079 – Special English courses for certain children
- ORS 336.081 – Opportunity to qualify to assist non-English speaking students
- ORS Chapter 336 – Conduct of Schools Generally

Following are **Oregon Administrative Rules** (OAR) that provide rules for English Language Learner programs:

- OAR 581-022-1210 – District Curriculum
- OAE 581-022-0405 – Career Education
- OAR 581-023-0100 – Eligibility Criteria for Student Weighting for Purposes of State

Following is a **State resource** that provides information on civil rights, legal requirements, expectations, and guidance around English Language Learner programs and services:

1. Oregon's English Language Learner Program Guide
<http://www.ode.state.or.us/search/page/?id=3763>

Following are **Federal resources** that provide information on civil rights, legal requirements, expectations, and guidance around English Language Learner programs and services:

1. U.S. Office for Civil Rights' Dear Colleague Letter for English Language Learners
<http://www2.ed.gov/about/offices/list/ocr/letters/colleague-el-201501.pdf>

2. U.S. Office of English Language Acquisition's English Learner Toolkit
<http://www2.ed.gov/about/offices/list/oela/english-learner-toolkit/index.html>
3. U.S. Department of Education Policy Directive to Ensure Meaningful Access to Federally Conducted Services, Programs and Activities for Individuals with Limited English Proficiency
<http://www2.ed.gov/policy/gen/leg/foia/acsocroco1102.pdf>
4. Policy Regarding the Treatment of National Origin Minority Students Who Are Limited English Proficient
http://www2.ed.gov/about/offices/list/ocr/docs/lau1990_and_1985.html

APPENDIX F

Guidelines for Coding Technology

Object Code 400 – Supplies and Materials

410 Consumable:

Definition: Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.(NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the district.)

Note: Computer technology items of an approximate value of less than \$250 and computer peripherals such as thumb drives, keyboards, mice, misc. cords and cables, projector bulbs, and other smaller plug-n-play devices should be included here.

460 Non-Consumable Items:

Definition: Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).

Note: Examples would include tables, whiteboards, bookcases, and chairs.

470 Computer Software.

Definition: Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.

Note: iTunes software, and other mobile device apps apply as well.

480 Computer Hardware

Definition: Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

Note: The capital expenditure criteria for objects is for items over \$5,000 (see object code 550). Rule of thumb is for items approximate to \$250 or more to be coded here. This would include computer items of major value such as Mac’s, PC’s, Monitors, printers, mobile devices such as iPads and Chromebooks, and major internal hardware items, as well as computer setups purchased as a bundle.

410: Consumable	460: Non-Consumable	470: Software	480: Hardware
Apple TVs accessories	Bookcases	iTunes	eBook Readers
Cables	Chairs	Microsoft Office	iPads
Chromecasts-accessories	Hand held calculators	Mobile Apps	Mac Computers
Cords	Portable audio cassette players	The Cloud	Major Internal Hardware
Keyboards	Tables	Etc.	Mobile Devices
Mice			Monitors
Peripherals			PC Computers
Projector Bulbs			Printers
Thumb Drives			Projectors
			Routers