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FUNDS

1 **General Fund** The primary operating fund of the school district. It is used to account for financial transactions except those required to be accounted for in another fund.

2 **Special Revenue Fund** These funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed (by external parties, enabling legislation, or by board action) to expenditure for specified purposes other than debt service or capital projects. Project codes are used to distinguish specific revenue sources.

21 **Special Revenue District Activity Fund (annual)** Optional fund to account for district activity funds that are legally restricted to expenditure for specified purposes imposed by external parties, enabling legislation, or by board action. This fund provides for specific revenue and expenditures sources at the district level that are specific to district activity. Project codes are optional since it is an annual fund. Districts that would like a more detailed reporting for their data can use project codes. Since districts utilize either Munis or a third-party software for fund 21 project codes chosen should be done based upon their reporting needs. One option KDE has provided for District Activity projects are in the range of 7xxx. This fund shall be used as a single year fund.

22 **Special Revenue District Activity Fund (multi-year)** Optional fund to account for district activity funds that are legally restricted to expenditure for specified purposes imposed by external parties, enabling legislation, or by board action. This fund provides for specific revenue and expenditures sources at the district level that are specific to district activity. Projects codes are not optional since it is a multi-year fund, therefore districts are permitted to use project codes assigned by your district. One option KDE has provided for District Activity projects are in the range of 7xxx. This fund shall be used as a multi-year fund.

23 **Special Revenue Academy Fund (annual)** Fund to account for academy funds that are legally restricted to expenditure for specified purposes imposed by external parties, enabling legislation, or by board action. Project codes are used to distinguish specific revenue sources. This fund shall be used as a single year fund.

25 **Special Revenue Student Activity Fund (annual)** Fund to account for student activity funds that are legally restricted to expenditure for specified purposes imposed by external parties, enabling legislation, or by board action. This fund provides for specific revenue and expenditures sources at the school level that are specific to school activities. Project codes are optional since it is an annual fund. Districts that would like a more detailed reporting for school activity funds can use project codes. Since districts utilize either Munis or a third-party software for school activity funds, project codes chosen should be done based upon their reporting needs. One option KDE has provided for Student Activity projects are in the range of 7xxx. This fund shall be used as a single year fund.

3XX **Capital Projects Funds** These funds account for financial resources that are restricted, committed, or assigned to be used to acquire or construct capital facilities. Common sources of revenue for these funds are capital outlay allotment, building fund tax levies, and bond proceeds.

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310 Capital Outlay Fund This fund accounts for the SEEK capital outlay allotment of $100/AADA required by KRS 157.420 to be kept in a separate account and be used for projects approved by the commissioner of education. Allowable expenditures include the following: direct payment of construction costs, debt service on bonds, lease-rental agreements under which the board will eventually acquire ownership of a school plant, retirement of deficit resulting from over expenditure for capital construction, and reserve fund for these purposes to be carried forward in subsequent fiscal years. Under certain circumstances capital outlay can be used for purchasing land for a new school, modifying an existing school, operating a new school for the first two (2) years, maintenance expenditures, purchasing property insurance, energy conservation measures, current expenses, replacement of equipment, purchase of buses, and purchase of modern technology equipment.

320 Building Fund (5 Cent Levy) This fund accounts for the equivalent tax rate of five cents ($0.05) as required by KRS 157.440(b) to be placed in a separate fund for the purpose of the Facilities Support Program of Kentucky (FSPK). KRS 157.621 allows districts meeting certain criteria to levy additional taxes. These funds are to be used only for debt service, new facilities, major renovations of existing school facilities, purchase of land if approved by the commissioner of education, and energy conservation measures.

360 Construction Fund (one per project, or bond issue, as needed.) This fund accounts for the costs arising out of the construction, renovation, or remodeling of any school facilities. The construction fund requires revenues and expenditures be accounted for using a project number since it is a multi-year fund where the budgeted amounts may be received and expended over a period extending beyond one fiscal year. A project number should be assigned to any activity requiring a Project Application Form (BG-1) and should reflect the budget as shown on the Proposed Plan to Finance Application section.

400 Debt Service Fund This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

5X Enterprise Funds These funds account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used when the stated intent or legal requirement is that the costs of providing goods or services are financed or recovered primarily through user charges.

51 Food Service Fund This fund accounts for Food Service activity.

52 Day Care Operations This fund accounts for Day Care Operations.

54 Adult Education Operations This fund accounts for Adult Education Operations.

7000 – 7999 Fiduciary Funds—Pension, Investment, and Private-Purpose Trust Funds These funds account for assets held by a school district in a trustee capacity for others—e.g., members and beneficiaries of pension plans and other post-employment benefit (OPEB) plans, external investment pools, or private-purpose trust arrangements—and that therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment health care plans; refer to GASB Statements 26, 27, 43, 45, 67, and 68 for guidance on the recognition of these liabilities). **Pension Trust Funds** These funds account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, OPEB plans, or other benefit plans. Typically, these funds account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system. **Investment Trust Funds.** These funds account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district. **Private-Purpose Trust Funds.** These funds account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

8 Governmental Assets, Governmental Funds (OPTIONAL) This optional fund accounts for the capital assets associated with governmental funds.

8X Other Business Type Fund Assets Records the cost of property, plant and equipment not accounted for in the proprietary (Enterprise) or fiduciary (Trust & Agency) funds. General fixed assets include sites, site improvements, buildings and building improvements, machinery, and equipment.

81 Business Type Assets, Food Service Fund (OPTIONAL) This optional fund accounts for capital assets not accounted for in the proprietary (Enterprise) fund for food service.

82 Business Type Assets, Day Care Fund (OPTIONAL) This optional fund accounts for the capital assets not accounted for in the proprietary (Enterprise) fund for day care.

84 Business Type Assets, Adult Education Fund (OPTIONAL) This optional fund accounts for the capital assets not accounted for in the proprietary (Enterprise) fund for adult education.

85 Fiduciary Type Assets, Agency Funds (OPTIONAL) This optional fund accounts for the capital assets not accounted for in the fiduciary agency accounts.

9 Long-term Debt (OPTIONAL) This optional fund accounts for the principal amount of long-term liabilities not recorded in the proprietary funds.

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UNIT

000 District Wide This unit is used for activities that are not assigned to a specific unit/location and are used across the entire district.

001 Central Office This unit is used for activities associated with the central administrative office.

002-899 School Numbers These unit numbers are used for activities associated with individual schools. School numbers are assigned by the Kentucky Department of Education (KDE). The DASCR UserGuide provides instructions of how to request or reconfigure schools or make changes to an existing school or close a school.

901 Bus Garage This unit is used for activities associated with a Bus Garage and includes the maintenance of the school buses operated by the school district.

910 Central Stores/Warehouse This unit is used for activity associated with one or more warehouses or stores that house commodities.

920 Maintenance Shop This unit is used for activities associated with a maintenance shop that performs maintenance activities on district owned vehicles.

930 Family Resource/Youth Service Center (Single Center) This unit is used for activities associated with a single district center. If a district has multiple FRYSC's, the unit number should be the same as the school number where the FRYSC is located.

940 Career and Technical Education Academies This unit is a state-operated area technical center and locally operated technical centers that are being turned into regional academies. Accomplished through the collaboration of two or more school districts, a technical center, a postsecondary partner, a community partner, and employer engagement, this initiative seeks to transform the delivery of career and technical education in Kentucky by: Increasing student access to dual credit opportunities and seamless postsecondary pathways, allowing students to earn industry recognized credentials, providing students Work-Based Learning (WBL) experiences and including career pathways leading to the top 5 industry sectors, as identified by the Kentucky Center for Education & Workforce Statistics (KCEWS).

950 Adult Education Facility/Community Education Facility This unit is used for activities that are combined for adult or community education programs that are focused on providing opportunities to improve the skills of its students.

951 Adult Education Facility This unit is used for activities to improve an adult individual's ability to read, write and speak in English and function effectively in the workplace, family, and society. Adult education services provide academic skills instruction, **GED® preparation** and reading instruction for eligible adults. Adult education assists adults in improving educational attainment levels and successfully entering employment and continuing education. The instruction may also include life skills, employability skills and computer literacy.

955 Community Education Facility This unit is used for the entire community. The school's facilities are utilized by people of all ages and at all times of the day, week, and year. The school becomes the center of learning for the community and provides an array of programs and services. A fully functioning community school provides opportunities for all community members to utilize school facilities creating a belief that the school is the center of community life.

96X Child Care Facility This unit is used for providing full or part-time care, day, or night, to at least seven (7) children who are not the children, grandchildren, nieces, nephews, or children in legal custody of the operator.

970-999 Local Assigned numbers

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FUNCTION

0000 Restricted to Revenue & Balance Sheet Only This function is used to designate activity for revenue objects and balance sheet accounts only.

1xxx Instruction Activities for instruction that dealing directly with the interaction between teachers and students. Teaching may be provided for students in a classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, computer, the Internet, multimedia, telephone, and correspondence, which is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type who assist in the instructional process.

1100 Instruction SBDM Purview Section 4 (702 KAR 3: 246/7; KRS 156.070[4]; KRS 160.345[8]) Activities relating to instruction that includes dealing directly with the interaction between teachers and students provided for students in a school classroom under the purview of the School-Based Decision-Making council.

1200 Home and Hospital Instruction SBDM Purview Section 4 (702 KAR 3: 246/7; KRS 156.070[4]; KRS 160.345[8]). Activities relating to instruction that includes dealing directly with the interaction between teachers and students provided for students in a home or hospital.

1700 Expelled/Suspended Instruction SBDM Purview Section 4 (702 KAR 3: 246/7; KRS 156.070[4]; KRS 160.345[8]). Activities relating to instruction that includes dealing directly with the interaction between teachers and students provided for expelled or suspended students.

1900 Other Instruction Non-SBDM (vocational, preschool, T-code, Cooperative student, Special Education, Alternative School (Section 3)). Activities relating to instruction that includes dealing directly with the interaction between teachers and students in teaching locations other than classroom, home, hospital, expelled or suspended outside the purview of the School-Based Decision-making Council. It may also include non-traditional instruction as defined by KRS 158.070 Section 9.

2xxx Support Services Activities that provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

2100 Student Support Services (Fixed Asset Depreciation Only) Depreciation for fixed assets associated with Student Support Services may be charged to this function.

2110 Pupil Attendance and Social Work Services Activities designed to improve students' school attendance and to prevent or solve student problems involving home, school, or community. Registration activities for adult education programs are also included. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. This can be used instead of using 2111 -2119. (Used with programs 100-900).

2111 Pupil Attendance & Social Work Supervision Activities involving directing and managing attendance and social work services.

2112 Attendance Activities such as identifying absence patterns, promoting improved attitudes toward attendance, analyzing causes of, and acting on absence problems, and enforcing compulsory attendance laws.

2113 Social Work Activities such as investigating and diagnosing student problems involving home, school, or community; casework and group work services for the child, parent, or both; interpreting student problems for other staff members; and promoting modification of the problem related circumstances.

2114 Student Accounting Activities such as acquiring and training records of school attendance, location of home, family characteristics, and census data; sorting and storing applicable portions of such records in the cumulative record for teacher and guidance information; and preparing pertinent statistical reports.

2119 Pupil Attendance & Social Work Other Attendance and social work services not described above.

2120 Guidance Services Activities involving counseling with students and parents; consulting with staff members on learning problems; evaluating student abilities; assisting students making educational or career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. This can be used instead of using 2121 -2129. (Used with programs 100-900)

2121 Guidance - Supervision Activities associated with directing and managing guidance services.

2122 Guidance - Counseling Activities concerning the relationship between one or more counselors and one or more students as counselees, between students and students, and between counselors and other staff members. These activities are to help the student understand educational, personal, and occupational strengths and limitations; relate abilities, emotions, and aptitudes to educational and career opportunities; utilize abilities in formulating realistic plans; and achieve satisfying personal and social development.

2123 Guidance - Appraisal Activities that assess student characteristics for use in administration, instruction, and guidance, and assist the student in evaluation of purposes and progress in career and personality development.

2124 Guidance – Information Services Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and/or educational and vocational opportunities and requirements. Information may be provided directly to students through group or individual guidance, or it may be provided indirectly through staff members or parents.

2125 Guidance - Records Maintenance Activities for compiling, training, and interpreting cumulative records of individual students. Such records include home and family background, physical and medical status, standardized test results, personal and social development, and school performance.

2126 Guidance - Placement Activities to place students in appropriate situations, such as educational situations, part-time employment while in school, or appropriate educational and occupational situations after leaving school. Activities also include facilitating transition from one educational experience to another, such as admissions counseling, referral services, assistance with records, and follow-up communications with employers.

2127 Guidance – Intervention Activities for students that need a collaborative intervention approach for their mental health needs. The collaboration involves counselors, teachers, administrators, and parents to support program development for students whose mental health is a barrier to their education, crisis response support, direct services to students, as well as training for staff and parents. Programs such as Multi-Tiered Student Support Services (MTSS) and Social Emotional and Behavioral Learning (SEL)

2129 Guidance - Other Activities for guidance services which cannot be classified above.

2130 Health Services Activities for physical and mental health services which are not direct instruction, such as providing students with appropriate medical, dental, and nursing services. (Used with programs 100-900)

2131 Health Services - Supervision Activities associated with directing and managing health services.

2132 Health Services - Medical Activities concerning the physical and mental health of students, such as health appraisals, including vision, hearing, communicable disease, and psychiatric screening, periodic health examinations, emergency injury and illness care, and communications with parents and medical officials.

2133 Health Services - Dental Activities associated with dental screening, care, and orthodontics.

2134 Health Services - Nursing Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

2139 Health Services - Other Activities for health services which cannot be classified above.

2140 Psychological Services Activities such as administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with 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. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. (Used with programs 100-900)

2141 Psychological Services - Supervision Activities associated with directing and managing psychological services activities.

2142 Psychological Services - Testing Activities such as administering psychological tests or inventory assessments to measure ability, aptitude, achievement, interests, and personality; and interpreting test results for students, school personnel, and parents.

2143 Psychological Services - Counseling Activities that take place between a school psychologist or counselor and one or more students as counselees, in which the students are helped to perceive, clarify, and solve problems of adjustments and interpersonal relationships.

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

2149 Psychological Services - Other Activities for psychological services which cannot be classified above.

2150 Speech Pathology and Audiology Activities which identify, assess, and treat students with speech, hearing, and language impairments. (Usually used with program 200)

2151 Speech Pathology and Audiology – Supervision Activities associated with directing and managing speech pathology and audiology services.

2152 Speech Pathology Activities that identify students with speech and language disorders; diagnose and appraise specific disorders; refer problems for medical or other professional attention; provide required speech services; and counsel and guide students, parents, and teachers as appropriate.

2153 Audiology Activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel and guide students, parents, and teachers as appropriate.

2159 Speech Pathology and Audiology - Other Activities for speech pathology and audiology services which cannot be classified above.

2160 Occupational Therapy - Related Services Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200.)

2170 Visually Impaired/Vision Services Activities that identify, assess, and treat students with visual impairment.

2180 Physical Therapy Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist. (This was previously under function 2162)

2190 Other Student Support Services Activities for support services to students not otherwise described in the 2100 series.

2191 Parent Involvement Activities designed to develop meaningful, sustained relationships between the students' parent/family members and the school for the purpose of improving student achievement and success. Typical activities include workshops, training sessions, and meetings with parents and family members, printing promotional items, hospitality, and stipends and fees for parent/family members attending workshops.

2200 Instructional Support Services (Fixed Asset Depreciation Only) Depreciation for fixed assets associated with Instructional Support Services may be charged to this function.

2210 Improvement of Instruction Activities assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. The assistance may be in the areas of curriculum development, techniques of instruction, child development and understanding, and staff training. (Used with programs 100-900)

2211 Improvement of Instruction - Supervision Activities associated with directing, managing, and supervising the improvement of instruction services.

2212 Instruction and Curriculum Development Activities that aid teachers in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

2213 Instructional Staff Development Activities that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. Costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

2214 Improvement of Instruction Evaluations Activities involving evaluating the process of providing learning experiences for students through instructional or curriculum development, workshops, and academies on aspects of teaching and learning, digital media and database production, learner-centered classroom design, and distance learning.

2215 Improvement of Instruction - Curriculum Resources Activities that provide total and immediate access to the information network for anyone, from anywhere, using the desired medium or format. For Example: Virtual Learning.

2216 Improvement of Instruction - Highly Skilled Educator Activities involving extensive training to provide services to schools identified by the state assessment and accountability program. These services include Assessing the needs of the school/district, including an analysis of test data and the Kentucky Scholastic Audit Report; Leading the School Improvement Team in amending the Comprehensive School Improvement Plan; Assuring a focused use of Commonwealth School Improvement Funds within the school's budget; and providing professional development.

2219 Improvement of Instruction - Other Activities for improving instruction which cannot be classified above.

2220 Library/Educational Media Services Activities assisting instructional staff through the use of teaching and learning resources. Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. (Used with programs 100-900)

2221 Library/Educational Media Services - Supervision Activities associated with directing and managing library/educational media services.

2222 Library/Educational Media Services - School Library Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning library use by students, teachers, and other instructional staff; and guiding individuals using library books and materials. Textbooks are coded to the instruction function.

2223 Library/Educational Media Services - Audio Visual Activities such as selecting, preparing, caring for, and making available for instructional staff, the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials. Materials may be maintained separately or as part of an instructional materials center. Activities in the audiovisual center, TV studio, and related work-study areas, as well as the services provided by audiovisual personnel are coded to this function.

2224 Library/Educational Media Services - Educational Television Activities such as planning, programming, writing, and presenting educational programs or segments of programs by closed circuit or broadcast television.

2229 Library/Educational Media Services - Other Activities for the library/educational media services which cannot be classified above.

2230 Instruction-Related Technology Activities in this function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to 1XXX. (Used with programs 100–900)

2240 Academic Student Assessment Activities involving the academic assessment of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100-400, 600, 700).

2290 Other Instructional Staff Support Services Activities supporting the instructional staff which cannot otherwise be classified in the 2200 series. (Used with programs 100-900)

2300 District Administrative Support (Fixed Asset Depreciation Only) Depreciation for fixed assets associated with District Administrative Support may be charged to this function.

2310 Board of Education Activities of the elected body, created according to state law, vested with responsibility for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service. (Used with programs 100-900).

2311 Board Activities and Supervision Activities concerned with directing and managing the general operation of the board of education, including the activities of the board members except for the special activities described below. Activities performed in support of school district meetings; legal activities of interpreting laws, statutes, and general liability situations; and activities of external auditors are also coded to this function.

2312 Board Secretary Activities required to perform the duties of the secretary to the board of education.

2313 Board Treasurer Activities required to perform the duties of treasurer to the board of education.

2314 Legal Services Activities required to interpret laws pertaining to the Board of Education.

2315 Tax Assessment and Collection Activities or services rendered in connection with tax assessment and collection.

2316 Staff Relations and Negotiations Activities concerning system-wide staff relations including contractual negotiations with both instructional and non-instructional personnel.

2319 Board of Education - Other Activities for other board of education services which cannot be classified above.

2320 Executive Administration Activities associated with the overall general administration and executive responsibility for the district. (Used with programs 100-900)

2321 Office of the Superintendent Activities performed by the superintendent, deputy, associate, and assistant superintendents in directing and managing affairs of the school district. These include personnel and materials in the office of the superintendent. Activities of the offices of assistant superintendents should be coded here unless the activities can be coded to supervision of a specific service area.

2322 Community Relations Activities and programs developed and operated system wide for bettering school and community relations.

2323 State and Federal Relations Activities associated with developing and maintaining good relationships with State and Federal officials, including grant procurement activities.

2324 Equity/Diversity Activities related to maintaining an equitable and diverse workplace.

2329 Executive Administration - Other Activities for other executive administrative services which cannot be classified above.

2390 Other District Administration Support Services Activities for district administration services not otherwise described in the 2300 series.

2400 School Administration Support Services (Fixed Asset Depreciation Only) Depreciation for fixed assets associated with School Administrative Support Services may be charged to this function.

2410 Office of the Principal Activities performed by the principal, assistant principals, and other assistants in generally directing and managing the operation of a school. This includes evaluating staff members, assigning staff duties, supervising, and maintaining school records, and coordinating school instructional activities with those of the district. Included also is the work of clerical staff in support of teaching and administrative duties. (Used with programs 100-900)

2420 School Based Decision-Making Activities relating to school council members in the performance of council duties, such as travel, supplies, printing, and training.

2490 Other School Administrative Support Services Activities for school administrative support services which cannot be classified above. Graduation expenses and full-time department chairpersons are included in this function.

2500 Business Support Services (Fixed Asset Depreciation Only) Depreciation charged for fixed assets associated with Business Support Services to this function.

2510 Fiscal Operations Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving, and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.

2511 Finance Operations - Supervision Activities associated with directing and managing the fiscal services area, including the activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.

2512 Budgeting Activities concerning budget planning, formulation, control, and analysis.

2513 Receipts and Disbursements Activities concerned with taking in and paying out money. These include the current audit of receipts; the pre-audit of requisitions or purchase orders determining if amounts are within budgetary allowances and are lawful expenditures; and the management of school funds.

2514 Payroll Activities concerning periodic payment to individuals for services rendered and payroll related costs such as tax withholdings, and retirement.

2515 Financial Accounting Activities concerned with interpreting and recording financial transactions and maintaining accounting records for the financial operations of the school system.

2516 Internal Auditing Activities concerned with verifying the account records, including 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.

2517 Property Accounting Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment for control and facilities planning.

2518 Operations Activities for current expenditures schools and the school district operations such as utilities, maintenance, security, and safety. Include renovations in construction. Also includes student transportation services such as bus drivers, mechanics and fuel, and the contracting for student transportation services.

2519 Fiscal Operations - Other Activities classified for other fiscal operations not listed above.

2520 Purchasing, Warehousing and Distributing Services Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials. Used with programs 100-900)

2530 Printing, Publishing, & Duplicating Services Activities of printing and publishing (in a district-run print shop) administrative publications such as annual reports, school directories, and manuals. Also included are centralized services for duplicating school materials such as school bulletins, newsletters, and notices. (Duplicating services directly related to instruction should be reported in function 1XXX.) (Used with programs 100-900)

2531 Printing & Duplicating Activities involving centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices. (Used with programs 100-900)

2532 Publishing Activities involving publishing administrative publications such as annual reports, school directories, and manuals. (Used with programs 100-900)

2540 Planning, Research, Development, & Evaluation Services Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system. (Used with programs 100-900)

2541 Planning Services Activities concerned with identifying the overall, long-range goals and priorities of the organization or program; formulating various courses of action to achieve these goals; and identifying needs, relative costs, and benefits of each course of action.

2542 Research Services Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

2543 Development Services Activities in the deliberate evolving process of improving educational programs or using the products of research.

2544 Evaluation Services Activities concerned with ascertaining the value of an action or an outcome. This is done through appraisal of previously specified data relative to a particular situation and previously established goals.

2560 Public Information Services Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, various news media, email, the Internet and website, or personal contact. The information services function code includes related supervision and internal and public information services. Technology that supports this code is included in function 2580.

2561 Supervision Activities concerned with directing and managing information services.

2563 Public Information 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.

2564 Management Information Activities concerned with writing, editing, and other preparation necessary to disseminate information about district operations, the community, state, and nation to management for logical decision-making purposes.

2565 Public Information Services Other Activities classified for other public information services activities not classified above.

2570 Personnel Services Activities concerned with maintaining an efficient staff for the school system such as recruiting and placement, staff transfers, in-service training, health services, and maintaining a personnel inventory.

2571 Supervision of Personnel Services Activities concerned with directing, managing, and supervising personnel services.

2572 Recruitment and Placement Activities concerned with employing and assigning personnel for the district.

2573 Personnel Information Activities concerning the systematic recording and summarizing of information related to staff members employed by the district.

2574 Non-Instructional Personnel Training Activities for training of non-instructional personnel. These include such activities as in-service training, seminars, and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. This captures the incremental costs associated with providing temporary employees to perform job duties while regular employees attend training recorded in this function code. Charge costs to this code regardless of whether internal training services or purchased from external vendors. Do not include transportation, staff development and maintenance staff development and report in function codes to 2681 or 2750 instead.

2575 Health Services Activities concerned with medical, dental, and nursing services provided for employees including physical examinations, referrals, and emergency care. Code d rug testing to this function.

2576 Internal Affairs Activities related to internal investigations of personnel issues.

2577 Risk Management Activities related to ensuring that the risk to the district, which includes students, employees, volunteers, and property, districts try to keep to a minimum with the collaborative partnership with school/work sites and integrating risk management into all aspects of daily operations. This may also include district employee benefits for health, life, and dental insurance coverage along with long term disability, retirement, and other supplemental health plans.

2579 Other Personnel Services Activities not classified above for other personnel services.

2580 Administrative Technology Services Activities concerned supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. (Used with programs 100-900)

2581 Technology Service Supervision and Administration Activities concerned with directing, managing, and supervising data processing services.

2582 System Analysis and Planning Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, if possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or apply to electronic data processing equipment.

2583 Systems Application Development Activities concerned with the preparation of a logical sequence of operations performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such operations.

2584 System Operations Activities concerned with scheduling, maintaining, and producing data, including operating business machines, data preparation devices, and data processing machines.

2585 Network Support Activities that support the networks used for administration-related activities.

2586 Professional Development Costs for Administrative Technology Personnel Activities that incurred costs as a result of acquiring knowledge and skills to support administratively focused technologies.

2587 Hardware Maintenance and Support Activities that support the hardware used for administration-related activities, including maintaining hardware.

2588 Telecommunications Activities related to the administration-related communication needs of the district.

2589 Other Administrative Technology Services Activities not classified above for other administrative technology services.

2590 Other Support Services - Central Services Activities for other support services to business not classified elsewhere in the 2500 series. (Used with programs 100-900)

2600 Plant Operation and Maintenance (Fixed Asset Depreciation Only) Depreciation for fixed assets associated with plant operation and maintenance may be charged to this function.

2610 Operation of Buildings Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance. (Used with programs 100-900) Code costs for custodians, custodial supplies, utilities, garbage removal, and cleaning services here.

2620 Maintenance of Buildings Activities concerned with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance. (Use with programs 100-900)

2630 Care and Upkeep of Grounds Activities involved in maintaining and improving the land (but not the buildings), including snow removal, landscaping, grounds maintenance, and the like. (Use with programs 100-900)

2640 Care and Upkeep of Equipment Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment. (Use with programs 100-900)

2641 Electrical Maintenance Activities of maintaining electrical equipment owned or used by the district.

2642 Electronic Maintenance Activities of maintaining electronic equipment owned or used by the district.

2650 Vehicle Operation & Maintenance (Other Than Student Transportation Vehicles) Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventative maintenance) (Use with programs 100 – 900.) Use function 2740 for student transportation vehicles.

2660 Security Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Do not record costs associated with in-service training related to school safety, drug, and violence prevention training, and alternative schools in this function code. (Used with programs 100-900)

2662 Security Investigations Activities related to investigations of security issues**.**

2670 Safety Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Do not record costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools under this function code. (Used with programs 100-900)

2680 Other Operations and Maintenance of Plan Activities for **o**perations and maintenance of plant services that not classified elsewhere in the 2600 series. (Used with programs 100-900)

2681 Staff Development Activities developed by the district for training of non-instructional personnel in operations or maintenance. These include such activities as in-service training, seminars, and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel in operations or maintenance. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. Costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

2690 Maintenance Scheduling Activities concerning the scheduling of maintenance work for the general maintenance crew by the manager of maintenance. This may include scheduling of facilities projects, quality control personnel, customer service or data management techs and a work order clerk that would support the processes for work orders and the maintaining of schedules**.** The actual maintenance staff salaries, benefits and supplies would be reported under function 2620.

2700 Student Transportation (Fixed Asset Depreciation Only) Depreciation for fixed assets associated with student transportation may be charged to this code.

2710 Supervision Activities concerned with directing and managing student transportation services for "to and from" school costs only. Costs for student transportation for anything but "to and from" school are recorded in 2790.

2720 Vehicle Operation (Bus Driving) Activities involved in operating vehicles for student transportation, from the time the vehicles leave the storage point until return to the storage point, whether buses or other student transportation vehicles for "to and from" school costs only. Costs for student transportation for anything but "to and from" school are recorded in 2790.

2730 Bus Monitoring Activities concerned with supervising students being transported between home and school, or between school and school activities for "to and from" school costs only. Costs for student transportation for anything but "to and from" school are recorded in 2790. Supervision may occur while students are in transit or being loaded or unloaded, or by directing traffic at the loading stations.

2740 Vehicle Service and Maintenance Activities of servicing and maintaining student transportation vehicles, including repairing, and/or replacing parts, cleaning, painting, fueling, safety inspections, and other preventive maintenance for "to and from" school costs only. Costs for student transportation for anything but "to and from" school are recorded in 2790.

2750 Staff Development Activities to improve the expertise of the transportation staff related to "to and from" school costs only. Costs for student transportation for anything but "to and from" school are recorded in 2790. These include such activities as in-service training, seminars, and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of transportation staff. The costs associated with substitutes for regular staff attending training is coded here. Costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

2790 Other Student Transportation Activities for other transportation services not otherwise described in the 2700 series. All costs not related to "to and from" school costs should be recorded here. This function is not included in the SEEK calculation for Transportation Funding.

2900 Other Support Services Activities for other **s**upport services not otherwise described in the 2000 series.

3100 Food Service Operations Activities concerned with providing food to students and staff in the schools. This service area includes preparing and serving lunches, snacks, or any regular or incidental meals in connection with school activities and any other food delivery activities.

3191 Duty Free Lunch (Lunchroom Monitoring) Activities associated with monitoring students during lunch in lieu of a duty-free lunch.

3200 Day Care Operations Activities concerned with providing day care services to students, staff, or community participants.

3300 Community Service Operations Activities concerned with Family Resource Centers (FRYSC) Coordinators. (Used only with program 8xx)

3309 Other Community Service Operations Activities concerned with providing community services to students, staff, or community participants, including Family Resource Centers excluding the costs of a FRYSC Coordinator. (Used only with program 8xx)

3400 Adult Education Operations Activities concerned with providing adult education services to students, staff, or community participants.

3900 Other Non-Instructional Services Activities for other non-instructional activities not otherwise described in the 3000 series.

4100 Land/Site Acquisition Activities concerned with initially acquiring and improving land.

4200 Land Improvement Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

4300 Architectural and Engineering Services Activities of architects and engineers related to acquiring and improving sites and buildings. Charges are made to this function only for those preliminary activities, which may or may not result in addition to the district's property. Otherwise, charge the activity to 4100, 4200, 4500, or 4600, as appropriate.

4400 Educational Specifications Development Activities concerned with preparing and interpreting descriptions of space requirements for student learning experiences to be accommodated in a building. These specifications are interpreted to the architects and engineers in the preliminary stages of blueprint development.

4500 Building Acquisition & Construction Activities concerned with buying or constructing buildings.

4600 Site Improvements Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

4700 Building Improvements Activities concerned with building additions or remodeling and with installing or extending service systems and other built-in equipment.

4900 Other Facility Acquisition & Construction Services Activities for other facilities acquisition and construction activities which cannot be classified above.

5100 Debt Service Activities for debt related expenditures (do not use with object 0914 Debt Service Fund Transfers). Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunding), and capital lease payments. Interest paid on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2513. The receipt of payment of principal on those loans are treated as adjustments to the balance sheet object code 7451 Short Term Loans Payable. (Used with programs 100-900)

5200 Fund Transfer Activities for transactions that withdraw money from one fund and places it in another fund. Revenue should be coded to the appropriate fund when received, rather than accepted in the general fund and later transferred.

5300 Contingency (For use in budgets ONLY) Budgeted amounts reserved for contingencies.

Kentucky Department of Education
Uniform Chart of Accounts

PROGRAM CODES

000 Restricted to Balance Sheet and Revenue Object Codes

100 Regular Programs Activities that provide students in prekindergarten through grade 12 with learning experiences to prepare them for further education and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors.

101 Itinerant Teachers Activities associated with itinerant teachers.

102 Band Programs Activities associated with a band program.

103 Choral Programs Activities associated with a chorus program.

104 String/Orchestra Programs Activities associated with a strings or orchestra program.

105 Magnet Programs Activities associated with a magnet program that focuses on a specific subject (such as environmental studies), offer training for a specific career (such as engineering), or provide a specialized learning environment (such as a Montessori school setting).

107 Montessori Programs Activities associated with a comprehensive educational approach from birth to adulthood based on the observation of children's needs in a variety of cultures all around the world. The Montessori environment contains specially designed, manipulative "materials for development" that invite children to engage in learning activities of their own individual choice. Under the guidance of a trained teacher, children in a Montessori classroom learn by making discoveries with the materials, cultivating concentration, motivation, self-discipline, and a love of learning.

108 Foreign Language Programs Activities associated with foreign language programs (Not LEP programs. Use program 460 for ESL/LEP.)

109 Academic Competition Activities associated with an academic competition.

110 Regular ESS Activities associated with the Extended School Services (ESS) program which is a proactive program designed to assist individual students who are having difficulty in one or more content areas.

111 ESS Summer School Activities associated with the Extended School Services (ESS) program specifically used with summer school programs.

112 ESS After School Activities associated with the Extended School Services (ESS) program specifically used with after school programs.

113 ESS Saturday School Activities associated with the Extended School Services (ESS) program specifically used with Saturday school programs.

114 ESS Night School Activities associated with the Extended School Services (ESS) program specifically used night school programs.

115 ESS Special Programs Activities associated with Extended School Services used with special programs.

116 ESS Daytime Activities associated with the Extended School Services used with daytime programs.

119 ESS Title I Supplemental Educational Services Activities related to supplemental educational services offered through Title I which includes free extra academic help, such as tutoring or remedial help, that is provided to students in subjects such as reading, language arts, and math. This help can be provided before or after school, at the weekend, or in the summer.

120 Volunteer Programs Activities associated with volunteer programs.

130 Drug and Alcohol Program Activities associated with drug and alcohol programs.

131 Read to Achieve Activities associated with implementing Read to Achieve grant requirements including approved professional learning and structured literacy instructional resources.

140 School Based Allocated Costs (SBDM) Activities associated with programs funded by SBDM allocation funds.

149 Regular Programs Board Paid Activities associated with programs funded by district funds other than SBDM allocations.

150 Environmental Programs Activities associated with environmental programs.

160 Early Childhood Programs Activities associated with early childhood programs designed for working with children from birth to school age in development of gross & fine motor skills, communication, cognitive, emotional, and social skills.

161 Preschool Other Activities associated with preschool programs other than early childhood programs (program 160).

179 Title I Option to Transfer Activities for schools if a school is identified for school improvement, corrective action or restructuring, a district must provide students in the school the option to transfer to another public school or public charter school. Districts are required to transport these students.

180 Student Safety Program Activities associated with programs designed to promote and enhance student safety.

185 Diversity Programs Activities associated with diversity programs.

190 Other Regular Programs Activities associated with regular programs which cannot be classified in another 1XX code.

191 Reading Core Content Activities associated with providing reading core content.

192 Writing Core Content Activities associated with providing writing core content.

193 Science Core Content Activities associated with providing science core content.

194 Math Core Content Activities associated with providing math core content.

195 Arts/Humanities Core Content Activities associated with providing arts and humanities core content.

196 Social Studies Core Content Activities associated with providing social studies core content.

197 Practical Living Core Content Activities associated with providing practical living core content.

198 Computer Application Skills Activities associated with providing programs to enhance computer application skills.

199 Math/Science Activities associated with math and science programs that are designed to improve the performance of teachers, students, and administrators in the areas of mathematics, science, technology, and engineering. It emphasizes the need for stronger connections between content and teaching experts in science, technology, engineering, and mathematics, within higher education, and educators in elementary, middle, and secondary education.

200 Special Programs Activities for elementary and secondary students (prekindergarten through grade 12) receiving services outside the realm of "regular programs." These students differ in more than one (1) respect from same-age peers and may need any one of the following services that are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments to such a degree that they need special educational programs or services for them to benefit from the regular or usual facilities or educational programs of the public schools in the districts in which they reside. Special Programs are also inclusive of students receiving services related to gifted and talented programs.

209 Exceptional Children Programs Board Paid Activities for exceptional children paid by district funds not included in the SBDM allocation.

210 Low Incident Disabilities Activities for students identified as being mentally impaired according to the degree of impairment. - Functional Mental Disability Visual Impairment, Hearing Impairment, Emotional Behavior Disability, Multiple Disabilities, Deaf/Blind, Autism, and Traumatic Brain Injury.

211 Functional Mental Disability Activities for students identified with cognitive functioning and adaptive behavior deficits are at least three standard deviations below the mean; a severe deficit exists in over academic performance including acquisition, retention, and application of knowledge; manifestation is typically during the developmental period.

212 Emotional-Behavioral Disability Activities for students who exhibit an emotional handicap of such a nature and severity as to require specialized services. (i) A condition exhibiting one or more of the following characteristics over a prolonged period of time and to a marked degree that adversely affects a child's educational performance: (a) An inability to learn that cannot be explained by intellectual, sensory, or health factors. (b) An inability to build or maintain satisfactory interpersonal relationships with peers and teachers. (c) Inappropriate types of behavior or feelings under normal circumstances. (d) A general pervasive mood of unhappiness or depression. (e) A tendency to develop physical symptoms or fears associated with personal or school problems. (ii) The term includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.

213 Deaf-Blind Activities for students who have auditory and visual impairments, the combination of which creates such severe communication and other developmental learning needs that the student cannot be appropriately educated in special education programs designed for students with hearing impairments, visual impairments or severe disabilities unless supplementary assistance is provided to address educational needs resulting from the two disabilities.

214 Hearing Impairment Activities for students with hearing impairment whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

215 Multiple Disabilities Activities for students with a combination of two (2) or more disabilities resulting in significant learning, developmental or behavioral and emotional problems (e.g., mental retardation-blindness, mental retardation-orthopedic impairment), which adversely affects educational performance and, therefore, requires specially designed instruction in order for the student to benefit from education. A student is not considered to have a multiple disability if the adverse effect on educational performance is solely the result of deaf-blindness or the result of speech or language disability and one (1) other disabling condition.

216 Visually Impaired Activities for students who have a visual impairment, which, even with correction, adversely affects educational performance to the extent that specially designed instruction is required for the student to benefit from education. The term includes both partial seeing and blind students.

217 Autism Activities for students with a developmental disability significantly affecting verbal and nonverbal communication and social interaction that adversely affects a child's educational performance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance, as previously.

218 Traumatic Brain Injury Activities for students with an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative or to brain injuries induced by birth trauma.

219 Down Syndrome Activities for students that have an extra chromosome 21 and with this additional genetic material it alters the course of development and causes characteristics associated with downs syndrome. This provides the tracking of the support for the students with effective teaching strategies.

220 Moderate Incident Disabilities Activities for students with mild mental disabilities, orthopedically impaired (physical disabilities), other health impaired, specific learning disability, and developmental delay.

221 Mild Mental Disability Activities for students with cognitive function and adaptive behavior are at least two standard deviations below the mean; a severe deficit exists in over academic performance including acquisition, retention, and application of knowledge; manifestation is typically during developmental period.

222 Other Health Impaired Activities for students having limited strength, vitality, or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, obsessive compulsive disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

223 Orthopedic Impairment/Physically Disabled Activities for students with a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).

224 Developmental Delay Activity programs for children aged 3 through 8 who are experiencing developmental delays, as defined by the state and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: physical development, cognitive development, language or communication development, social or emotional development, fine or gross motor or adaptive development.

225 Specific Learning Disability Activities for students identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level of their over abilities. Specific learning disability is defined as follows: (i.) The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. (ii.) The term does not include learning problems that are primarily the result of visual, hearing, or motor disabilities; of mental retardation; of emotional disturbance; or of environmental, cultural, or economic disadvantage.

228 Exceptional Children Summer Program Activities for students in special programs in the summer involving the Exceptional Children.

229 Other Exceptional Child Programs Activities for students that are not identified in the program range of 20X or 22X.

230 Communication Disorder/Speech Activities for students whose speech, because of impaired physical development, differs from normal speech to the extent that it hinders adequate communication and requires specialized services. (Communication disorder for example means stuttering, impaired articulation, language impairment, or voice impairment, which adversely affects a child's educational performance.)

239 Communication Disorder/Speech Board Paid Activities for expenses for children with Communication Disorder/Speech paid with district funds not included in the SBDM allocation.

250 Culturally Deprived Activities for students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.

270 Gifted and Talented Activities for students with direct and/or indirect services provided to those with behavior that reflects an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, high levels of creativity, divergent thinking, psychosocial or leadership skills, or in the visual or performing arts.

280 State Agency Children (KECSAC) Activities for students (not special education students) that provides children of school age committed to or in custody of the Cabinet for Health and Family Services (CHFS) and placed, or financed by the cabinet, in a CHFS operated or contracted institution, treatment center, facility, including those for therapeutic foster care. This program also includes services provided to children placed or financed by the CHFS in a private facility pursuant to childcare agreements including those for therapeutic foster care (these do not include non-therapeutic foster care). (KRS158.135 (1) (a))

281 State Agency Children Special Education (KECSAC) Activities for special education students with IEP's that provides children of school age committed to or in custody of the Cabinet for Health and Family Services (CHFS) and placed, or financed by the cabinet, in a CHFS operated or contracted institution, treatment center, facility, including those for therapeutic foster care. This program also includes services provided to children placed or financed by the CHFS in a private facility pursuant to child care agreements including those for therapeutic foster care (these do not include non-therapeutic foster care), children of school age in home and community-based services provided as an alternative to intermediate care facility services for students with disabilities, and children committed to or in custody of the Department of Juvenile Justice (DJJ) and placed in a department operated or contracted facility or program. (KRS158.135 (1) (a))

295 Grant Programs Activities paid for by special grants received for exceptional children.

299 Other Special Program Activities for special programs not classified elsewhere in the 2XX series (any expenditures for program 200 – 239 should not be classified here. Those program codes are used in the special education maintenance of effort reporting).

3xx Vocational and Technical Programs Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area. Unless there is a need to classify the vocational programs as indicated below, use code 300 for vocational programs. Activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school.

300 Career and Technical Education (CTE) Programs (summary code) Activities for students reported under one program code instead of using codes 301-399.

305 Government & Public Administration Activities that prepare students for careers in planning and executing government functions at the local, state, and federal levels, including governance, national security, foreign service, planning, revenue and taxation, and regulations.

307 Law, Public Safety, Corrections & Security Activities that promote the planning, managing, and providing of legal services, public safety, protective services, and homeland security. Sample occupations include attorney, lawyer, law enforcement official, firefighter, emergency medical responder, security guard.

310 Agriculture Activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related occupations. Examples would be farming to veterinarian to natural resources.

320 Marketing Activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer. Examples would be sales and service industry such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.

330 Health Science Activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions. Examples would be nursing, medicine, physical therapy, pharmacy, medical support, and biomedical sciences.

331 Health Science –Biomedical Activities that provide students with the knowledge, skills, and understanding required by biomedical occupations that support the health professions.

332 Health Science – Allied Health Activities that provide students with the knowledge, skills, and understanding required by allied health occupations that support the health professions.

343 Family and Consumer Sciences Activities that prepare students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life that may include fashion and interior design, hospitality services, culinary and food services, child development, and consumer and family management.

350 Education College - Teaching & Learning Activities that provide students with the knowledge and skills and understanding required for teaching and learning in an educational environment.

360 Business & Administration Activities that prepare, upgrade, or retrain students for selected office occupations. Examples would be administrative support, accounting, management, and supervision.

370 Engineering & Technology Education Activities that prepare students for job opportunities in specialized fields of technology and engineering design and development. The process of making new technology is called "Engineering". The artifacts created, such as computers, automobile engines, medications, etc., are called "Technology". May be used for reporting for all technology education instead of using 371 - 379.

371 Information Technology Activities that prepare students for careers in the information technology services area, includes working with databases, designing software, and programming and repairing computers.

373 Construction Technology Activities that prepare students for careers in the construction industry, such as carpentry technology, electrical technology, masonry, air conditioning technology, heavy equipment, plumbing, and building and apartment maintenance.

374 Manufacturing Technology Activities that prepare students for careers in the manufacturing industry that involve computer aided design, computerized manufacturing and machining, industrial maintenance technology, metal fabrication, welding, and wood manufacturing**.**

385 Work Experience Programs Activities that are work-based learning opportunities that engage students in real-life occupational experiences. Examples include service-learning activities, mentoring, shadowing, entrepreneurship, school-based enterprises, internships, cooperative education, and pre-apprenticeships.

390 Media Arts Activities that prepare students for the vigorous experiences in media arts that includes cinema, animation, sound, imaging design, virtual design, interactive design, as well as multimedia and intermedia.

391 Special CTE Vocational Programs Activities that are a secondary career and technical education program designed to accommodate students with special learning needs, i.e., the disadvantaged, disabled people, and individuals with limited English proficiency. See 705 KAR 4:231. Section 6

397 Transportation, Distribution, and Logistics/Aviation Activities that prepare students for careers in the transportation industry such as aircraft mechanic, railroad conductor, school bus driver, truck driver, ship pilot.

399 CTE Vocational Programs Board Paid Activities for career and technical vocational programs that are being paid by board funds**.**

4xx Other Instructional Programs Activities that provide students in prekindergarten through grade 12 with learning experiences not included in program codes 100-300 or 500-900.

409 Other Instructional Programs Board Paid

430 ROTC Activities in instructional programs that prepare secondary students as officer cadets.

440 Student Assignment Activities for Student Assignment plan is that are supported by guidelines to determine how students are assigned to schools in the district.

451 Alternative Education Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience.

452 At-Risk Education Activities for students who may, for either personal or scholastic reasons, tend to drop out of school.

460 Bilingual-English for Speakers of Other Languages (ESOL) Activities for students from homes where the English language is not the primary language spoken.

470 Support Services Other Activities within the district that provide support services for students in prekindergarten through grade 12.

490 Other Instructional Programs – Other Activities associated with other instructional programs which cannot be classified elsewhere in the 4XX series.

500 Non-Public School Programs Activities for students attending a school established by an agency other than the state, a 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.

599 Non-Public School Programs Board Paid

600 Adult/Continuing Education Programs Activities that 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 postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this program code.

610 Adult/Technical Education Activities that provide adults with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area through traditional comprehensive and vocational-technical schools that prepare adults to meet challenging academic standards as well as industry skill standards while preparing adults for broad-based careers and further education beyond high school.

620 Adult/ESL Programs Activities associated with English as a second language (ESL) instruction provided to adults who want to become more fluent in English, pass U.S. citizenship tests and work on job-seeking skills.

690 Adult/Other Programs Activities associated with adult/continuing education programs which cannot be classified elsewhere in the 600 program codes.

699 Adult/Continuing Education Board Paid

700 Community/Junior College Education Programs Activities for students attending an institution of higher education that usually offers the first 2 years of college instruction. If the school district is responsible for providing these programs, all costs of the programs should be coded here.

705 Government & Public Administration Activities that prepare students for careers in planning and executing government functions at the local, state, and federal levels, including governance, national security, foreign service, planning, revenue and taxation, and regulations.

707 Law, Public Safety, Corrections & Security Activities that promote the planning, managing, and providing of legal services, public safety, protective services, and homeland security. Sample occupations include attorney, lawyer, law enforcement official, firefighter, emergency medical responder, security guard.

710 Agriculture Activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related occupations. Examples would be farming to veterinarian to natural resources.

720 Marketing Activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer. Examples would be sales and service industry such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.

730 Health Science Activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions. Examples would be nursing, medicine, physical therapy, pharmacy, medical support, and biomedical sciences.

731 Health Science –Biomedical Activities that provide students with the knowledge, skills, and understanding required by biomedical occupations that support the health professions.

732 Health Science – Allied Health Activities that provide students with the knowledge, skills, and understanding required by allied health occupations that support the health professions.

743 Family and Consumer Sciences Activities that prepare students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life that may include fashion and interior design, hospitality services, culinary and food services, child development, and consumer and family management.

750 Education College - Teaching & Learning Activities that provide students with the knowledge and skills and understanding required for teaching and learning in an educational environment.

760 Business & Administration Activities that prepare, upgrade, or retrain students for selected office occupations. Examples would be administrative support, accounting, management, and supervision.

770 Engineering & Technology Education Activities that prepare students for job opportunities in specialized fields of technology and engineering design and development. The process of making new technology is called "Engineering". The artifacts created, such as computers, automobile engines, medications, etc., are called "Technology". May be used for reporting for all technology education instead of using 771 - 779.

771 Information Technology Activities that prepare students for careers in the information technology services area, includes working with databases, designing software, and programming and repairing computers.

773 Construction Technology Activities that prepare students for careers in the construction industry, such as carpentry technology, electrical technology, masonry, air conditioning technology, heavy equipment, plumbing, and building and apartment maintenance.

774 Manufacturing Technology Activities that prepare students for careers in the manufacturing industry that involve computer aided design, computerized manufacturing and machining, industrial maintenance technology, metal fabrication, welding, and wood manufacturing**.**

785 Work Experience Programs Activities that are work-based learning opportunities that engage students in real-life occupational experiences. Examples include service-learning activities, mentoring, shadowing, entrepreneurship, school-based enterprises, internships, cooperative education, and pre-apprenticeships.

790 Media Arts Activities that prepare students for the vigorous experiences in media arts that includes cinema, animation, sound, imaging design, virtual design, interactive design, as well as multimedia and intermedia.

791 Special Community/Junior College Education Programs Activities that are a secondary career and technical education program designed to accommodate students with special learning needs, i.e., the disadvantaged, disabled people, and individuals with limited English proficiency. See 705 KAR 4:231. Section 6

797 Transportation, Distribution, and Logistics/Aviation Activities that prepare students for careers in the transportation industry such as aircraft mechanic, railroad conductor, school bus driver, truck driver, ship pilot.

799 Community/Junior College Education Programs Board Paid Activities for career and technical vocational programs that are being paid by board funds**.**

800 Community Service Programs Activities that are not related to the provision of educational services 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 some segment of the community.

810 Community Recreation 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 similar programs.

820 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.

830 Public Library Services Activities pertaining to the operation 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, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.

840 Custody and Child Care Services Activities pertaining to the provision 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.

851 Family Resource and Youth Service Programs Activities for students whose primary goal of these centers is to remove nonacademic barriers to learning as a means to enhance student academic success. Each center offers a unique blend of programs and services determined by the needs of the population being served, available resources, location, and other local characteristics.

852 Migrant Programs Activities for students who move around frequently that helps migrant students overcome the challenges of mobility and other difficulties associated with a migratory lifestyle in order to help them succeed in school and to successfully transition to postsecondary education or employment.

853 Other Indigent Programs Activities for students who are poor and/or homeless and are lacking the basic resources of a normal life.

854 Youth Development Programs Activities for all programs that have an on-grounds six-hour school day. All programs offer the youth educational alternatives, such as graduation track and GED track, as well as vocational opportunities. Some youth will be able to receive college credit through the virtual university program. Individual, group, and family counseling are provided. Each facility has a psychologist. Youth participate in the substance abuse prevention/intervention program Prime for Life under 21. Other programs include anger management, recreation, parenting classes and independent living classes. Community-based education, service learning and community service options are integral components of staff-secure facilities. Youth often go camping, to sporting events and other special activities.

855 Food Services Summer Program Activities for the summer food service program (SFSP) that ensures that low-income students continue to receive nutritious meals when school is not in session.

890 Other Community Services Activities provided the community which cannot be classified elsewhere in the other program 800 codes.

891 Community Education Activities that recognizes learning as a lifelong process and thus seeks to promote educational opportunities for people of all ages. We believe the community education concept offers a creative approach to individual and community development. Community education at its best is people helping people, working together to take deliberate, positive action toward making society a better place in which to live.

899 Other Community Services Board Paid

9xx Cocurricular and Extracurricular Activities - Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples include student government, athletics, band, choir, clubs, and honor societies.

920 School Sponsored Athletics Activities for school sponsored athletics that add to a student's educational experience but are not related to educational activities.

930 School Sponsored Cocurricular Activities -Activities for school sponsored cocurricular activities that add to a student's educational experience but are not related to educational activities.

940 Other Cocurricular and Extracurricular Activities for cocurricular and extracurricular that cannot be recorded in the other 09xx codes.

998 Athletics Board Paid

999 CoCurricular & ExtraCurricular Board Paid

Kentucky Department of Education
Uniform Chart of Accounts

INSTRUCTIONAL LEVEL

00 District Wide Activities that are for expenditures where another code is not applicable. This code is also used for revenue and balance sheet. Examples include expenditures for the central office and general transportation.

01-09 District Assigned Activity associated with a District assigned instruction level.

10 Elementary Activities associated with elementary programs that are not able to be defined in another 1X code.

11 Pre-Kindergarten Activities that include either Preschool or Head Start funding. Preschool Activities are for programs that are available for all four-year-old children whose family income is no more than 160% of poverty; all three and four-year-old children with developmental delays and disabilities, regardless of income; and other four-year- old children as placements are available based on district decision. Activities where each year school districts and Head Start programs enter into full utilization agreements to coordinate services to eligible children through state (Kentucky Preschool) and federal (Head Start) funds. The purpose of Head Start full utilization is to avoid duplication of preschool services and supplanting of federal funds and to maximize the use of Head Start funds to serve as many four-year-old children as possible. It is crucial to use the appropriate project numbers for either funding.

12 Kindergarten Activities associated with kindergarten instruction for children in the year immediately preceding first grade. The age requirement for Kindergartners is for the student to be five years old by August 1st of the school year of enrollment per KRS 158.030. If a student that is not five-years-old by August 1st but qualifies due to testing and by a school district for early entrance into kindergarten, meaning enrollment of a child who does not meet the age requirement, (Senate Bill 201) and the cost for this type of student should be reported in instructional level 12. (These students that are not five years old by August 1st and whether a district charges tuition or not expenditures should be coded to instructional level 12.)

13 Primary (P1-P4) Activities associated with primary instruction. Kentucky's primary program is that part of the elementary school program in which children are enrolled from the time they begin school until they are ready to enter the intermediate program (fourth grade). The primary program includes the following critical attributes: continuous progress; developmentally appropriate educational practices; authentic assessment; multiage and multi-ability classrooms; qualitative reporting methods; professional teamwork; and positive parent involvement.

19 Upper Elem/Other Elementary Activities associated with upper elementary instruction composed of any span of grade not above 8, except prekindergarten and kindergarten.

20 Middle School Activities associated with middle school instruction comprised of at least three grades, usually beginning with grades four through six or the equivalent and usually ending with grade 8 or 9.

30 High School/Secondary Activities associated with high school instruction comprising any span of grades beginning with the next grade following elementary or middle school, usually beginning with grade 7 through 10, and ending with or below grade 12.

40 Other Activities for a school organization providing formal instructional programs with a curriculum designed primarily for students who have completed the requirements for a high school diploma or equivalent. This includes programs of an academic, vocational, and continuing professional education

purpose and excludes avocational and adult education programs. Programs for students not enrolled as preschool through grade twelve, such as adult education and community services.

41 Adult/Continuing Activities for a program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic education programs and other programs for the pursuit of special interest or enrichment.

50 Technical Centers

60 State Agency Children's Programs

70 Other Schools Activities associated with a type of school which cannot be classified in another instructional level code.

71 Exceptional Child Centers

80 System Wide School Center Cost

EXPENDITURE OBJECT CODES

01xx Salaries/Personal Services Amounts paid for gross salaries to permanent and temporary district employees, including those substituting for permanent employees. This includes gross salary for personal services rendered while on the payroll of the school district.

0110 Certified Services (Contract) Amounts paid for compensation to certified staff for the performance of their contract, exclusive of extra duties paid outside the employee's regular contract.

0111 Extended Day (Contract) Amounts paid for compensation to certified staff for the performance of their contract duties for days exclusive of extra duties paid outside the employee's regular contract.

0112 Extra Duty (Contract) Amounts paid for additional compensation paid to certified employees who perform additional duties under a supplemental contract over a period of time in addition to their regular duties.

0113 Other Certified (Not part of Contract) Amounts paid for additional compensation paid to certified staff that perform miscellaneous tasks from time to time.

0114 National Board Teacher Certification Amounts paid for additional compensation paid to certified staff who has earned certification from the National Board of Professional Teaching Standards.

0115 Certified Undetermined Pay Amounts paid for additional compensation paid to certified employees who perform additional duties under a supplemental contract over a period of time in addition to their regular duties without a set number of hours or days. (Not reported in the Certified Data Submission)

0116 Speech Language Pathology Pay for Certified Amounts paid for additional compensation paid to certified staff who has earned certification for Speech Language Pathology.

0120 Certified Substitute Amounts paid for compensation paid to certified personnel who are working as substitutes in the place of regular employees of the district.

0130 Classified Salaries Amounts paid for compensation paid to classified staff for the performance of their contract, exclusive of extra duties paid outside of the employee's regular contract.

0131 Other Classified Salary Amounts paid for additional compensation paid to classified staff for payment for work performed outside an employee's regular contract.

0132 Classified Salaries Extra Pay Amounts paid for additional compensation paid to classified employees who perform additional duties under a supplemental contract over a period of time in addition to their regular duties without a set number of hours or days. (Not reported in the Classified Data Submission)

0133 Speech Language Pathology Pay for Classified Amounts paid for additional compensation paid to classified staff who has earned certification for Speech Language Pathology.

0140 Overtime Amounts paid for compensation to classified employees for the performance of work in excess of the normal work period for which the employee is compensated under regular salaries. The terms of such payments for overtime are a matter of state and federal regulations.

0150 Classified Substitute Amounts paid for compensation to classified personnel who are working as substitutes in the place of regular employees of the district.

0160 Licensed Amounts paid for the compensation for employees in various occupational fields such as healthcare, engineering and law that have obtained a certificate by passing an exam enabling them to perform a task requiring significant knowledge.

0170 Para-Professional Amounts paid for the compensation for employees who are employed only to perform duties under a supplemental contract for coaching.

0190 Board Per Diem Amounts paid to members of the board of education for attending meetings.

0198 Unpaid Salaries This is reserved for the Munis ERP CUES only. This object code is not in KDE's validation tables so if you submit it to KDE, it will cause an error in your submission processes.

02xx Employee Benefits Amounts paid for by the district to provide fringe benefits to employees. These amounts are not included in the gross salary but in addition to that amount. Although not paid directly to employees, these costs are part of the cost of personal services.

021x Group Insurance Amounts paid for the employer's share of any insurance plan.

0211 Life Insurance Amounts paid for employees' life insurance coverage.

0212 Health Insurance Amounts paid for employees' health insurance coverage.

0213 Liability Insurance Amounts paid for **e**mployer provided liability insurance plans provided for employees. Do not code payments for the district's liability insurance coverage. Code it to 0525 General Liability Insurance.

0214 Dental Insurance Amounts paid for employees' dental insurance coverage.

0215 Disability Insurance Amounts paid for employees' disability insurance coverage.

0216 Retired Health/Life Insurance Amounts paid for retired employees' health and life insurance coverage.

0219 Other Insurance Amounts paid for employees' insurance coverage not classified elsewhere in 0211-0218.

022x Employer Social Security Amounts paid for the employer's share of social security paid by the school district.

0221 Employer FICA Contribution Amounts paid for the employer's share of Federal Insurance Contributions Act (FICA) paid by the school district.

0222 Employer Medicare Contribution Amounts paid for the employer's share of Medicare paid by the school district.

023x Employer Retirement Contributions Amounts paid for the employer's share of retirement plan contributions, including amounts paid for employees assigned to federal programs.

0231 Kentucky Teachers Retirement Systems (KTRS) Amounts paid for the employer's share of retirement plan contributions for employees participating in KTRS, including amounts paid for employees assigned to federal programs.

0232 County Employee Retirement Systems (CERS) Amounts paid for the employer's share of retirement plan contributions for employees participating in CERS.

0232O County Employee Retirement Systems (CERS) (OPEB Liability) Amounts reported for the employer's share of post-employment benefit plan contributions for employees participating in CERS as a part of the OPEB liability that is recorded at year end in the Annual Financial Report (AFR). Based on GASB 75. (Expenditures recorded in period 13 should be subtracted from the ASR total expenditures for fund 51 when doing the SNP template for the CNIPS report.)

0232P County Employee Retirement Systems (CERS) (Pension Liability) Amounts reported for the employer's share of retirement plan contributions for employees participating in CERS as a part of the pension liability that is recorded at year end in the Annual Financial Report (AFR). Based on GASB 68. (Expenditures recorded in period 13 should be subtracted from the ASR total expenditures for fund 51 when doing the SNP template for the CNIPS report.)

0233 Other Employee Match Amounts paid for the employer's share of retirement plan contributions for employees participating in retirement plans other than KTRS or CERS.

0240 Tuition Reimbursement Amounts paid for reimbursement by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.

025x Unemployment Insurance Amounts paid for by the district to provide unemployment compensation for its employees. These charges may be distributed to functions in accordance with the salary budget.

0251 State Unemployment Amounts paid for by the district directly to the state to provide unemployment compensation for its employees.

0253 KSBA Unemployment Amounts paid for by the district to KY School Board Association (KSBA) to provide unemployment compensation for its employees.

0260 Workers' Compensation Amounts paid for by the district to provide workers' compensation insurance for its employees. These charges may be distributed to functions in accordance with the salary budget.

0270 Other Health Care Benefits COBRA Amounts paid for by the district to provide health benefits for its current employees or employees now retired, including COBRA.

0280 Employee Benefits On Behalf Payments Amounts paid for by the state directly to other entities on behalf of the school district for employee benefits including administrative fee, flex spending, health insurance, life insurance and retirement.

029x Other - Employee benefits Amounts paid for employee benefits not classified elsewhere in the 02xx series. This includes fringe benefits such as automobile allowances, housing, or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.

0291 Sick Leave Paid Amounts paid for by the district directly to the individual upon retirement at the percentage amount as determined by that district.

0292 Retirement Plan Incentive Payments

0293 Meal Reimbursements Amounts paid for employees for meal reimbursements or meal allowances that are taxable to the employee in accordance with IRS regulations. For example, meal allowances provided for travel that does not require an overnight stay.

0294 Federally Funded Health Care Benefits

0295 Federally Funded Life Insurance Benefits

0296 Federally Funded State Administration Fee

0297 Federally Funded Flexible Spending Benefit

0298 Other Employee Paid Benefits Amounts paid for employees for automobile allowances, housing, or related supplements, and moving expenses and paid parking.

0299 Other Employee Benefits Amounts paid for such as incentives, achievements, bonuses, or awards but not limited to these items.

03xx Purchased Professional and Technical Services Amounts paid for by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product 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, and accountants.

031x Official/Administrative Services Amounts paid for support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services.

0311 Tax Collection Services Amounts paid for tax assessment and collections services.

0312 KSBA Policy Service Amounts paid for KY School Boards Association (KSBA) for services in support of the various policymaking and managerial activities of the school district.

0319 Other Official/Administrative Services Amounts paid for other official/administrative services which cannot be classified elsewhere in the 031x series such as election services or other policymaking or managerial activities that may be outside of the KSBA Policy Service above in 0312.

032x Professional Educational Services Amounts paid for supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library, and media support, and contracted instructional services.

0321 Workshop Consultant Amounts paid for services provided by a non-employee supporting the instructional program and its administration in a seminar, discussion group or the like that emphasizes exchange of ideas and the demonstration and application of techniques, skills, etc.

0322 Educational Consultant Amounts paid for services supporting the instructional program and its administration including curriculum improvement services, assessment, counseling and guidance services, library and media support and contracting instructional services. Some examples are music therapy, musical performers, artists in residence, mobile science labs. (Usually used with functions 1xxx, 21xx, 22xx, 23xx and 24xx.)

033x Employee Training and Development Services Amounts paid for supporting the professional and technical development of the school district personnel, including instructional, administrative, and service employees. Included are course registration fees, charges from external vendors to conduct training courses, and other expenditures associated with training or professional development by third party vendors. Training for instructional staff should be coded to function 2213. Training for other staff should be coded to the function of the employee. (Usually used with functions 2xxx and 31xx)

0335 Professional Consultant Amounts paid for services supporting the professional development of school district personnel, including instructional and administrative employees. Included are charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. Expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.

0338 Registration Fees Amounts paid for registration fees for courses or conferences supporting the professional development of school district personnel, including instructional and administration.

0339 Other Professional Training & Development Services Amounts paid for other professional development and training services which cannot be classified elsewhere in the 033X series.

034x Other Professional Services Amounts paid for professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiators, paying agents, systems analysts, and planners.

0341 Drug Testing Amounts paid for drug testing including lab processing. Includes both urine and breathalyzer screenings.

0342 Auditing Services Amounts paid for professional auditing services including those for the annual financial audit of the school district by a certified public accounting firm.

0343 Legal Services Amounts paid for professional legal services provided by a contracted attorney.

0344 Financial Services Amounts paid for professional financial services provided by a contracted consultant.

0345 Medical Services Amounts paid for professional medical services provided by medical personnel such as doctors, nurses, therapists, audiologists, speech therapists, and physical therapists.

0346 Architectural & Engineering Services Amounts paid for professional services provided by a contracted architect or engineer.

0347 Security Services Amounts paid for professional services provided by a contracted security firm.

0349 Other Professional Services Amounts paid for activities for other professional services which cannot be classified elsewhere in the 034x series.

035x Technical Services Amounts paid to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing, and warehousing services, and graphic arts.

0351 Data Processing and Coding Services Amounts paid for data entry, formatting, and processing services other than programming. (Usually used with functions 2110, Attendance and Social Work; 2240, Academic Student Assessment; 2410, Office of the Principal; and 2500, Business Support Services)

0352 Other Technical Services Amounts paid for technical services other than data processing and related services. (Usually used with functions 1xxx-4xxx)

04xx Purchased Property Services Amounts paid to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees.

041x Utility Services Amounts paid for expenditures for utility services, other than energy, supplied by public or private organizations.

0411 Water/Sewage Amounts paid for expenditures for utilities consumption of water and sewage (combined bill) or water alone.

0413 Sewage Amounts paid for expenditures for sewage if separate from water consumption.

0419 Other Utilities Amounts paid for expenditures for utility services other than energy supplied by public or private organizations and cannot be classified in other 041x series for energy. Please see the 062x energy codes.

042x Cleaning Services Amounts paid for expenditures to clean buildings (apart from services provided by district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services.

0421 Sanitation Service Amounts paid for expenditures for **s**ervices purchased for sanitation apart from services provided by school district employees. (Use with function 26xx).

0422 Snow Removal or Plowing Amounts paid for expenditures for services purchased for snow removal apart from services provided by school district employees. (Use with function 26xx).

0423 Contracted Custodial Services Amounts paid for expenditures for services purchased to clean buildings apart from services provided by school district employees. (Use with function 26xx).

0424 Contract Ground Services Amounts paid for expenditures for services paid for grounds services, including contract lawn and grounds upkeep, minor landscaping, and nursery services, apart from services provided by school district employees. (Use with function 26xx).

0425 Pest Control Services Amounts paid for expenditures for services purchased for pest control apart from services provided by school district employees. (Use with function 26xx).

0426 Laundry Service Amounts paid for expenditures for services purchased to clean laundry apart from services provided by school district employees.

0429 Other Cleaning Services Amounts paid for expenditures for other cleaning services, apart from services provided by district employees, which cannot be classified elsewhere in the 042X series.

043x Repair/Maintenance Services Amounts paid for expenditures for repairs and maintenance services not provided by district employees.

0431 Non-Technology-Related Repairs & Maintenance Amounts paid for contracts and agreements covering the upkeep of buildings and non-technology equipment Includes contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here but are classified under object 0450.

0432 Technology-Related Repairs & Maintenance Amounts paid for expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers, radios for buses and hand held radios), circuit electric/electrical, circuitry, detector, electrode, equalizers, electron lens, mixer, modem, monitor, auxiliary or off-line equipment, cathode-ray oscilloscope (CRO), oscilloscope, computer peripherals (printers, cables, disk drivers), playback (tape recorder), radio gramophone/phonograph, scrambler, telephone (phone/telephone set), television/video terminal and servers). (Used with functions 2230 and 2580).

0433 Equipment/Machinery/Furniture Repairs & Maintenance Amounts paid for expenditures for repairs and maintenance of equipment, machinery, and furniture apart from services provided by school district employees.

0434 Building Repairs & Maintenance Amounts paid for expenditures for repairs and maintenance of buildings apart from services provided by school district employees. (Renovations should be coded to 045x.)

0435 Vehicles Repairs & Maintenance Amounts paid for expenditures for repair and maintenance of vehicles apart from services provided by school district employees and not in the school bus transportation department.

0436 Electronics Repairs & Maintenance Amounts paid for expenditures for repair and maintenance of electronic equipment apart from services provided by school district employees.

0437 Plumbing Repairs & Maintenance Amounts paid for expenditures for plumbing repairs and maintenance apart from services provided by school district employees.

0438 Roof Repairs & Maintenance Amounts paid for expenditures for roof repairs and maintenance apart from services provided by school district employees.

0439 Other Repairs & Maintenance Amounts paid for expenditures for other repairs and maintenance services not provided directly by school district personnel which cannot be classified elsewhere in the 043X series.

044x Rentals Amounts paid for renting or leasing land, building, equipment, and vehicles.

0441 Land or Building Rental Amounts paid for expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610)

0442 Equipment and Vehicles Rental Amounts paid for expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district, lease-purchase agreements, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 0443 as described below. This includes bus and other vehicle rentals operated by a local school district, lease purchase agreements, and similar rental agreements. It does not include KISTA capital leases.

0443 Rentals of Computers & Related Equipment Amounts paid for expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

0444 Copier Rental Amounts paid for expenditures for leasing or renting copiers.

0445 Portable Classroom Rental Amounts paid for expenditures for classroom rental.

0446 Storage Container Rental Amounts paid for expenditures for rental of storage containers.

0447 Machinery Rental Amounts paid for expenditures for rental of machinery.

0449 Other Rental Amounts for expenditures for other rental costs which cannot be classified elsewhere in the 044X series.

0450 Construction Services Amounts paid for contract services for constructing, renovating, and remodeling, including costs of improvements to land and infrastructure assets paid to contractors. This code should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. For more detailed reporting use the detail codes 0452 – 0459. (Used only with function 4000)

0452 Construction – Masonry Amounts paid for expenditures that include constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for masonry services. (Used only with function 4xxx)

0453 Construction – Carpentry Amounts paid for expenditures that include constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for carpentry services. (Used only with function 4xxx)

0455 Construction – Mechanical Amounts paid for expenditures that include constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for mechanical services. (Used only with function 4xxx)

0456 Construction – Electrical Amounts paid for expenditures that include constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for electrical services. (Used only with function 4xxx)

0457 Construction – Plumbing Amounts paid for expenditures that includes constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors for plumbing services. (Used only with function 4xxx)

0459 Construction – Other Amounts paid for expenditures to contractors for construction services which cannot be classified elsewhere in the 045x series. (Used only with function 4xxx)

0490 Other - Purchased property Services Amounts paid for expenditures for other purchased services that cannot be classified elsewhere in 04xx (Communications services are not included here, but should be included in object 0530)

0491 Asphalt Resurfacing/Stripping Amounts paid for expenditures for purchased services for asphalt resurfacing and stripping.

0492 Asbestos Removal Amounts paid for expenditures for purchased services for removal of asbestos.

0498 Fencing Repair/Maintenance Amounts paid for expenditures for purchased services for fencing repairs and fencing maintenance services.

05xx Other Purchased Services Contract Amounts paid for expenditures for contract services not otherwise described as Professional, Technical or Property Services. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

051x Student Transportation Services Amounts paid for expenditures for transporting students to and from school and other activities.

0511 Transportation Purchased from Another KY School District Amounts paid for expenditures to other school districts within the state for transporting children to and from school and school-related events. Expenditures for the rental of buses that are operated by personnel on the school district payroll are not recorded here, but rather under object 0442. (Used only with Function 27xx)

0512 Transportation Purchased from Out-of-State School District Amounts paid for expenditures to other school districts outside the state for transporting children to and from school and school related activities (Used only with Function 27xx)

0513 Bus Token/Public Conveyance Amounts paid for expenditures to public carriers or individuals for student transportation or reimbursements of transportation expenses on public carriers. (Used only with Function 27xx)

0514 Contracted Bus Services Amounts paid for expenditures for contracted bus services other than those purchased from a school district. (Used only with Function 27xx)

0515 Contracted Bus Maintenance Services Amounts paid for expenditures for repair and maintenance of school transportation buses apart from services provided by school district employees (Used only with Function 27xx)

0519 Other Student Transportation Purchased from Other Sources Amounts paid for expenditures for payments to persons or agencies for transporting children to and from school and school related events which cannot be classified elsewhere in the 051X series. These payments include payments to students who transport themselves, payments to individuals who transport their own children, or payments as reimbursement for student transportation on public carriers. Payments for staff and other people not enrolled as students should be recorded under object 0580. (Used only with function 27xx)

052x Insurance (Other than Employee Benefits) Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 02XX. (Used with functions 2310 or 2610)

0521 Pupil Transportation Insurance – Buses Amounts paid for insurance as is afforded for property damage liability that applies with respect to automobile classified as "School Bus" and to the provisions in the policy of said school bus. Bodily Injury Liability Insurance should be recorded under 0527.

0522 Property Insurance Amounts paid for expenditures for insurance coverage on real or personal property owned by the school district.

0523 Fidelity Insurance Amounts paid for expenditures for fidelity bond coverage for employees of the school district.

0524 Fleet Insurance Amounts paid for expenditures for insurance coverage on vehicles (other than buses) owned by the school district.

0525 General Liability Insurance Amounts paid for expenditures for general liability insurance coverage for the school district.

0526 Legal Liability Insurance Amounts paid for expenditures for legal liability insurance coverage for the school district.

0527 Student Liability Insurance Amounts paid for expenditures for liability insurance coverage for students of the school district.

0529 Other Insurance Amounts paid for expenditures for insurance coverage which cannot be classified elsewhere in the 052X series.

053x Communications Amounts paid for services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communications services; data communications services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Include licenses and fees for services such as subscriptions to research materials over the Internet. Expenditures for software should be coded to objects 0650 or 0735.

0531 Postage and Box Rent Amounts paid for expenditures for postage and postal box rent.

0532 Telephone Services Amounts paid for expenditures for telephone and voice communications services other than cellular.

0533 On-Line Network Services Amounts paid for expenditures for data communication services to establish or maintain computer-based communications: networking, and Internet Services such as Excel, AT&T, KEN network. Licenses and fees for services such as subscriptions to research materials over the Internet.

0534 Cell Phone Services Amounts paid for expenditures for cellular phone services.

0535 Pager Services Amounts paid for expenditures for pager services.

0536 Radio Services Amounts paid for expenditures for radio services.

0537 Cable Services Amounts paid for expenditures for cable television services but does not include high-speed internet.

0538 Shipping/Delivery/Freight Services Amounts paid for expenditures for shipping, delivery, and freight services.

0539 Other Communications Amounts paid for other communications services which cannot be classified elsewhere in the 053X series.

054x Advertising Amounts paid for expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.

0541 Radio and Television Advertising Amounts paid for expenditures for announcements in broadcasts over radio and television.

0542 Newspaper Advertising Amounts paid for expenditures for announcements in newspapers.

0549 Other Advertising Amounts paid for expenditures for other advertising which cannot be classified elsewhere in the 054x series.

055x Printing/Binding Expenditures for job printing and binding, usually according to specifications for the school district. This includes designing and printing forms and posters as well as printing and binding school district publications. Preprinted standard forms are not charged here but are recorded under object 0610.

0552 Posters Amounts paid for expenditures for printing posters.

0553 Publication Amounts paid for expenditures for printing and binding school district publications.

0559 Other Printing Amounts paid for expenditures for printing and binding which cannot be classified elsewhere in the 055x series.

056x Tuition Amounts paid for expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district.

0561 Tuition to Other School Districts within the State Amounts paid for expenditures for tuition paid to other school districts within the state.

0562 Tuition to Other School Districts outside the State Amounts paid for expenditures for tuition paid to other school districts outside the state.

0563 Tuition – Private School Amounts paid for expenditures for tuition paid to private schools.

0564 Tuition – Kentucky Intermediate Agency Amounts paid for expenditures for tuition to agencies such as regional educational service centers within Kentucky for educational services to students.

0565 Tuition – Other Intermediate Agency (Outside Kentucky) Amounts paid for expenditures for tuition to agencies such as regional educational service centers outside Kentucky for educational services to students.

0569 Tuition – Other Amounts paid for expenditure for tuition which cannot be classified elsewhere in the 056x series.

0570 Food Service Management Amounts paid for expenditures for the operation of a local food service facility by other than employees of the school district. Includes contract services associated with food service operations or food preparation. Direct expenditures for food, supplies, salary, and equipment are charged to the appropriate object codes. (Used with function 31xx)

0580 Travel - General Amounts paid for expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the school district. Per Diem payments, in lieu of reimbursements for room and board, are also charged here. (Used with functions except 5xxx) This code may be used instead of using 0581-0589.

0581 Travel Mileage Amounts paid for expenditures for mileage associated with staff travel for the school district.

0583 Food Service-Hauling of Commodities Amounts paid for expenditures for mileage to pick up food commodities for the school district.

0585 Travel Meals Amounts paid for expenditures for meals associated with staff travel for the school district.

0586 Travel - Hotels Amounts paid for expenditures for hotels associated with staff travel for the school district.

0589 Travel - Other Amounts paid for expenditures for other staff travel which cannot be classified elsewhere within the 058x series.

059x Intereducational, Interagency Purchased Services Amounts paid for purchased services other than those described above. Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities.

0591 Services Purchased within the State Services Purchased from Another School District or Educational Agency within the State Amounts paid for expenditures for payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.

0592 Services Purchased outside the State Services Purchased from Another School District or Educational Service Agency outside the State Amounts paid for expenditures for payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.

06xx Supplies Amounts paid for expenditures for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

0610 General Supplies Amounts paid for expenditures that are not paid below including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function - for example, audiovisual supplies or instructional supplies. (Used with functions except 5xxx)

0616 Food – Non-Instructional Amounts paid for expenditures for food not used in either the food service program or instruction. Examples include pizza parties or food for teachers for a meeting.

0617 Food Instructional Non-Food Service Amounts paid for expenditures for food used in instructional programs as an instructional material or supply. (Used with function 1000)

062x Energy Amounts paid for expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies. Water and sewer are charged to object 041X.

0621 Natural Gas Amounts paid for expenditures for natural gas.

0622 Electricity Amounts paid for expenditures for electricity.

0623 Bottled Gas Amounts paid for expenditures for bottled gas.

0624 Fuel Oil Amounts paid for expenditures for bulk oil usually used for heating.

0625 Coal Amounts paid for expenditures for raw coal normally used for heating.

0626 Gasoline Amounts paid for expenditures for gasoline.

0627 Diesel Fuel Amounts paid for expenditures for diesel fuel.

0629 Alternative Fuels Amounts paid for expenditures for alternative fuels.

063x Food Amounts paid for expenditures for food used in the school food service program. Food used in instructional programs is charged to object code 0617. (Used with function 3100)

0630 Food (for Food Service Fund Only) Amounts paid for expenditures for food used in the school food service program. (Used with function 31xx)

0631 Catering (Used only with function 31xx) Amounts paid for expenditures for food used in catering services.

0635 Milk Amounts paid for expenditures for milk used in the school food service program. (Used only with function 31xx)

0636 In-Service Amounts paid for expenditures for training while one is fully employed that would include re-certification (Used only with function 31xx) For Food Service Personnel Only.

0637 Vending Amounts paid for expenditures for items sold through vending machines as part of the school food service program. (Used only with function 31xx)

064x Books and Periodicals Amounts for expenditures for books, textbooks, and periodicals prescribed and available for typical use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to the school library books.

0641 Library Books

0642 Periodicals and Newspapers Amounts paid for expenditures for subscriptions to periodicals and newspapers.

0643 Supplemental Books, Study Guides and Curriculum Amounts paid for expenditures for supplemental books, study guides and curriculum resources.

0644 Textbooks & Other Instructional Materials (Data Required for State Reporting) Amounts for expenditures for textbooks and other instructional materials, including electronic textbooks.

0645 Audiovisual Materials Amounts paid for expenditures for audiovisual materials which cannot be classified elsewhere in the 064X series.

0646 Tests Amounts paid for expenditures for tests that use various types of methods such as formative assessment, summative tests (K-Prep, end of course exams and AP exams), Interim or benchmark tests (PAS, MAP, Learning Checks and GRADE) are examples and may include other costs of other tests that may not be taken by the student population as a whole to measure how well students have learned content based on academic standards.

0647 Reference Materials Amounts paid for expenditures for reference materials.

0649 Binding and Repairs Amounts paid for expenditures for binding and repair of books and periodicals.

0650 Supplies – Technology Related Amounts paid for expenditures technology-related supplies include supplies that are typically used in conjunction with technology-related hardware. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles, and iPads that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold shall be reported in 0653 to follow GASB 96 guidance. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0533 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)

0651 Supplies – Technology Related Devices Amounts paid for expenditures technology-related devices include devices that are typically used in conjunction with technology-related hardware. Some examples are Desktop, Chrome Books, E-readers, including Kindles, and iPads, and similar devices that fall below capitalization thresholds should be reported here as well. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.) (District are permitted to use 0650 if they do not want to separate these costs.)

0652 Supplies – Technology Related Devices Other Amounts paid for expenditures technology-related devices that include audio visual devices that are typically used in conjunction with technology-related hardware. Some examples are televisions, projectors, document cameras, scanners, or printers, etc., where these devices fall below capitalization thresholds should be reported here as well. (Used primarily with functions 1000, 2223, 2230, and 2580, but may also be used with 2620, 2650, and 2730.) (District are permitted to use 0650 if they do not want to separate these costs.)

0653 Software – Technology Related Amounts paid for expenditures for purchased technology-related software used for educational or administrative purposes that fall below the capitalization thresholds such as Tyler's Enterprise ERP, Infinite Campus ERP, Zoom, DocuSign, EduSys, NetSuite ERP, Skyward Student Management Suite, DreamClass, eFinance Plus, Rontline ERP, HSS Oasis, Fedena, MyClassCampus, e-School ERP. These expenditures should be reported here to comply with GASB 96 reporting. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0533 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)

066x Vehicle Supplies

0661 Transportation Lubricants Amounts paid for expenditures that include oil, grease, tire glide, etc. used in district vehicles.

0662 Tires and Tubes

0663 Transportation Repair Parts

0669 Other Transportation maintenance

067x Student Activities

0671 Merchandise for Resale

0672 Personal Services For example hygiene and clothing.

0673 Fees and Registrations Amounts paid for expenditures for fees and registration for students only. (Adults should be coded to 0810 for fees and 0338 for Registration)

0674 Awards

0675 Organization Supplies Amounts paid for expenditures used for supplies related for student activities whether co-curricular or extra-curricular activities such as band, athletics, book fairs, music concerts, drug free programs. Funds used for these supplies are controlled by the board of education. Also used for student organizations that provide an organizational structure such as academic team, speech and drama team, cheerleaders club, Chorus club, National Honor Society or Student council. Funds used for these supplies are controlled by the student organization.

0676 Scholarships Amounts paid from expenditures for school activity money generated by students may be used to provide student incentives for scholarship.

0679 Other Student Activities Amounts paid for expenditures for school activities that cannot be classified elsewhere in the 067x series.

0680 Welfare Spending (Food, Clothing, Utilities, Rent, etc.)

069x Other Supplies and Materials

0692 Health/Supplies and Materials (For example band aids, paper towels, soap)

0693 Flooring/Supplies and Materials (For example floor cleaning and repairing supplies)

0694 Equipment/Supplies and Materials (For example microwave oven, sewing machine, drill)

0695 Furniture and Fixtures/Supplies and Materials (For example light fixtures, student desk, and file cabinet)

0697 Other Supplies and Materials (Items that do not fit in the above categories)

0698 Lawn and Landscaping/Supplies and Materials (For example shovel, rake)

0699 Reimbursements Amounts reimbursed for transportation, field trips, etc.

07xx Property Amounts paid for expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

0710 Land and Improvements Amounts paid for expenditures for the purchase of land and the improvements thereon; air, mineral, and similar rights; and special assessments against the school district for capital improvements such as streets, curbs, and drains. Not included are site improvements and adjacent ways after acquisition, which are generally coded to object codes 0450 or 0340 as appropriate. (Used with functions 4100, 4200, and 4600)

0720 Buildings Amounts paid for expenditures for acquiring existing buildings, including installment or lease payments of principal, not interest, which have a terminal date and result in the acquisition of buildings, but not payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are coded to object code 0450. Buildings built and alterations made by district staff are coded to objects 01xx, 02xx, 0610, and 0730, as appropriate. (Used with function 4500 only)

0731 Machinery Amounts for the expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses. (Usually used with functions 1000 and 2600)

0732 Vehicles Amounts paid for expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 27xx)

0733 Furniture and Fixtures Amounts paid for expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. (Used with functions, except 5xxx)

0734 Technology Related Hardware Amounts for expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Equipment that has a cost lower than the school district's capitalization threshold should be coded to object code 0650, Supplies—Technology Related. (Used with functions but primarily used with 2230 and 2580)

0735 Technology Software Amounts for expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Software costs that are below the school district's capitalization threshold. Software costs below the capitalization threshold shall now be reported in expenditure object 0653 to comply with the new GASB 96 guidance and districts should no longer use expenditure object 0650. (Used with functions but primarily used with 2230 and 2580)

0739 Other Equipment Amounts paid for expenditures for other equipment not classified elsewhere in the 073X object series. For example: playground equipment and medical equipment

0740 Depreciation The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation (amortization for intangible assets), the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

0750 Intangible Assets Amounts paid for expenditures for outlays of intangible assets (if not categorized within 0734 and 0735).

0760 Infrastructure Amounts paid for the expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. Expenditures for contracted construction of infrastructure are recorded under object 0450. Infrastructure built by the school district's own staff is charged to objects 01xx, 02xx, 0610, and 0730, as appropriate. (Used only with function 4xxx, primarily 4200 and 4600)

08xx Debt Service/Miscellaneous Amounts paid for goods and services not otherwise classified above.

0810 Dues and Fees Amounts paid for expenditures for membership in professional or other organizations as well as student fees, such as entry fees to contests. (Tuition expenditures should be reported in Objects 0560 through 0569). For example: boiler fees, license fees, notary fees, inspection fees, elevator inspection fees. (Used with functions 1xxx and 2xxx) (Registration fees goes to 0338) Includes expenditures for membership in professional or other organizations or fees assessed against the district.

0811 Permits Amounts paid for expenditures to purchase permits i.e**.,** day care permit, building permit, operations & maintenance permit.

0820 Judgments Against the School District Amounts paid for expenditures from current funds for judgments (except as indicated below) against the school district that are not covered by liability insurance but are of a type that might have been covered by insurance, only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are considered non-court judgments and should be recorded under the appropriate expenditure accounts as through the bills or debt service had been paid when due. (Used only with function 2310)

083x Debt-related Expenditures/Expense

0831 Redemption of Principal Amounts paid for expenditures to retire bonds (including current and advance refunding) and long-term loans. (Used only with function 5100)

0832 Interest Amounts paid for expenditures for interest on bonds or notes. (Used only with function 5100) Includes expenditures for interest on bonds or notes.

0833 Amortization of Bond Issuance & Other Debt Related Costs Amounts paid for expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. (Used only with function 5100 and should not be reported in the Audit in Other Financing Sources and (Uses).)

0834 Amortization of Premium & Discount on Issuance of Bonds Amounts paid for expenses for amortizing as debt premium and/or discount in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only. An additional account (revenue object code 5620) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 0834 may be used to record discount and premium amortization (reports as a contra revenue). (Used only with function 5100)

0838 KISTA Principal Amounts paid for expenditures for KISTA principal for a loan program for purchasing of items through KISTA. Includes expenditures for KISTA Debt Service payments.

0839 KISTA Interest Amounts paid for expenditures for KISTA interest for a loan program for purchasing of items through KISTA. Includes expenditures for KISTA Debt Service payments.

0840 Contingency This account is provided for budgeting only. Not to be used in Final AFR Submission.

089x Miscellaneous Expenditure Amounts paid for goods or services not described in the objects above. The refund of prior year's revenues should be reported here.

0891 Diplomas and Graduation Expenditures

0893 Uniforms

0894 Field Trips – Instructional Amounts paid for expenditures for instructional field trips those trips that involve students leaving the grounds of the home school under teacher supervision whether motor transportation is used or not. It must be based on educational reasons designed to reinforce or enhance the curricular program.

0895 Other Student Travel Amounts paid for expenditures for field trips that can be of a curricular, co-curricular or extra-curricular in nature but are overnight.

0896 Student Wages

0898 Field Trips – Non-Instructional Amounts paid for expenditures for non-instructional field trips that involve students leaving the grounds of the home school under teacher supervision or coach whether motor transportation is used or not. It is not based on educational reasons (athletics, band, glee club, drama club, etc.). Other examples of non-instructional field trips are visits to recreational theme parks (e.g., Kentucky Kingdom, Disneyland, Magic Mountain, and Huber's Farm) movie theaters, pizza parlors, and music-oriented events not sanctioned or sponsored by the district.

0899 Other Miscellaneous Expenditures Amounts paid for expenditures including interest & penalties not related to bonds or notes (see 0832) or other expenditures that cannot be classified in the 089x series. A refund of prior year's revenues should be reported here.

09xx Other Items Amounts used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district. All 09xx object codes for Audit purposes would be reported in other financing uses where applicable except object 093x.

0910 Fund Transfers Out Amounts that include transactions of financial resources from one fund to another within the district. (Only to be used with function 5200 and for Audit purposes it would be reported in other financing uses where applicable.)

0913 Fund Transfer Indirect Cost Amounts paid for example grant service, payroll service, and food service. (Only to be used with function 5200 and for Audit purposes it would be reported in other financing uses where applicable.)

0914 Fund Transfer for Debt Service Amounts that includes transactions of financial resources from fund 310 Capital Outlay or fund 320 Building Fund to pay debt out of fund 400 Debt Service. (Only to be used with function 5200 and for Audit purposes it would be reported in other financing uses where applicable.)

0915 Reimbursable Fund Transfer Amounts that includes a transfer from one fund to another but will be paid back to the original fund. (For Example, from General Fund to Food Service.) (Only to be used with function 5200 and for Audit purposes it would be reported in other financing uses where applicable)

0920 Payments to Escrow Agents for Defeasance of Debt (Used only with Fund 5100 and for Audit purposes it would be reported in other financing uses where applicable) Amounts paid for escrow agents are used when bonds are defeased which have a c date at some point in the future. For example, if the earliest available c date on a Bond Issue occurs 6 months from the closing date of the Refunding Bonds, proceeds will be remitted to the Escrow Agent for investment in secure short term Government Securities which are set to mature near the day the bonds are cable. Once the funds are placed into the Escrow account in sufficient amount, such that the principal plus interest earned on the Escrow investment is sufficient to pay off the bonds upon the c date the Prior bonds are considered economically defeased.

0925 Discount on the Issuance of Bonds Amounts for the proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate and will be amortized using expenditure object account 0834. (Object 0925 should only be used with function 5100 and for Audit purposes it would be reported in other financing uses where applicable.)

0930 Net Decreases in the Fair Value of Investments Amounts for the losses recognized from investments or changes in the fair value of investments. Losses represent the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that income, including changes in the fair value of investments, be reported as revenue in the operating statement. This account has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record investment gains or losses (reported as a contra revenue if permitted by the state). ((Used only with Function 2510.)

0931 Realized Losses on Investments Amounts for the losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes. (Used only with Function 2510.)

0932 Unrealized Losses on Investments Amounts for the losses recognized from changes in value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes. (Used only with Function 2510.)

0940 Losses on the Sale of Capital Assets. Amounts that are the excess of book value of the capital assets sold over the amount received. This account is used in proprietary and fiduciary funds only and in the statement of activities. Revenue source 5300 is used for governmental funds. (Used with function 5100 and for Audit purposes it would be reported under other financing uses where applicable.)

This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, source 1930 may be used to record all gains or losses on these sales (reported as contra revenue).

0950 Special Items Amounts used to classify special items in accordance with Governmental Accounting Standards Board (GASB) Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to employees represented in one or more classes of employees or pension spiking as determined by either KTRS or KRS. Some capital asset impairments, as defined by GASB Statement 42, may be reported as special items. In the governmental funds, these items should be separately captioned or disclosed.

0960 Extraordinary Items Amounts used to classify items in accordance with Accounting Principles Board (APB) Opinion No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm or costs related to an environmental disaster. (Used with function 2311 or 5100)

0990 Other Uses of Funds

REVENUE OBJECT CODES

0999A Assigned Beginning Balance Carry Forward The amount reflected here would be in the Assigned fund balance object codes ending balance that are transferred to beginning balance in the current year or as needed to pay applicable expenditures. AFR Fund Balance Sheet from the prior year that used balance sheet object codes in the 875x range.

0999C Committed Beginning Balance Carry Forward The amount reflected here would be in the Committed fund balance object codes ending balance that are transferred to beginning balance in the current year or as needed to pay applicable expenditures. AFR Fund Balance Sheet from the prior year that used balance sheet object codes in the 874x range.

0999N Non-spendable Beginning Balance Carry Forward The amount reflected here would be in the non-spendable fund balance object codes ending balance that are transferred to beginning balance in the current year or as needed to pay applicable expenditures. AFR Fund Balance Sheet from the prior year that used balance sheet object codes in the 872x range.

0999R Restricted Beginning Balance Carry Forward The amount reflected here would be in the Restricted fund balance object codes ending balance that are transferred to beginning balance in the current year or as needed to pay applicable expenditures. AFR Fund Balance Sheet from the prior year that used balance sheet object codes in the 873x range.

0999U Unassigned Beginning Balance Carry Forward The amount reflected here would be in the Unassigned fund balance object codes ending balance that are transferred to beginning balance in the current year or as needed to pay applicable expenditures. AFR Fund Balance Sheet from the prior year that used balance sheet object code in the 8770.

1xxx Revenue from Local Sources

11xx Taxes Levied

1110 Ad Valorem Taxes Levied taxes by a district on the assessed value of real and personal property located within the district. The district, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1140.

1111 General Property Tax Real property (lands within the school district and improvements thereon, including real property of public service corporations) and Personal Property (certain classes of tangible personal property IE: any equipment or inventory used in the operation of a business and including tangible property of public service corporations.)

1113 Public Service Commission Property Tax Paid to Sheriff's department.

1115 Delinquent Property Tax People who pay their taxes late - comes from county clerk's office (% of late taxes).

1116 Distilled Spirits Tax The fair cash value of distilled spirits stored in bonded warehouses or on premises within the school district (KRS 132.140)

1117 Motor Vehicle Tax Including boats and airplanes - the fair cash value of motor vehicles owned by residents and corporations in the school district.

1118 Unmined Minerals Tax

1119 Franchise Tax Real estate and tangible property taxes on utilities, airlines, railroads, and documented watercraft where the assessments are made by the Department of Revenue (DOR) and not by the local PVAs. Tax rates used are the rates set by the local boards of education (LEAs); however, the assessments are appealed quite often and handled solely by the DOR.

Note: The County clerk receives valuation from the DOR and prepares the franchise tax bills which are delivered to the Sheriff's Office for collection. The Sheriff pays the schools their part of the collections each month along with the other property taxes that are collected.

1120 Sales and Use Tax Taxes assessed on the sale and consumption of goods and services within the district's jurisdiction, either as a general tax on the retail price with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. Separate accounts may be maintained for general and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1140.

1121 Utilities Tax From electric and phone bills – The utility gross receipts license tax for schools is assessed on gross receipts derived from the furnishing of utility services and/or cable and direct broadcast satellite services within a school district. The service provider collects the tax based on the rate established by the local authority. The rate cannot exceed 3 percent. Effective July 2005, the administration, distribution, and compliance responsibilities of the utility gross receipts license tax transferred to the Department of Revenue. The service provider or Energy direct Pay (EDP) holder submits payment to the Department of Revenue with a breakdown of the tax collected by the school district. The Department of Revenue captures the district information and the corresponding tax collections and distributes the amount to the appropriate school district in one monthly payment. The utility gross receipts license tax is administered under Chapter 160 of the Kentucky Revised Statutes.

1130 Income Taxes Assessed and measured taxes by gross income less certain deductions permitted by law, levied on individuals, corporations, or unincorporated businesses. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1140.

1131 Occupational License Tax

1140 Penalties and Interest on Taxes Revenue for penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type.

1190 Other Taxes Types of other taxes, such as omitted property and excise.

1191 Omitted Property Tax

1192 Excise Tax

12xx Revenue from Local Government Unit Other than School District Revenue from the appropriations of another local governmental unit. The school district is not the final authority, within legal limits, in determining the amount of money to be received if the money is raised by taxes or other means that are not earmarked for school purposes. This classification includes revenue from townships, municipalities, and counties. In a city school system, the municipality would be considered a local governmental unit. (Revenues 1210 through 1290 are specific groups of revenue from other government units, besides the school district.)

1280 Revenue in Lieu of Taxes Payments made out of general revenues by a local governmental unit to the school 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. Such revenue would include payments made for privately owned property that is not subject to taxation on the same basis as other privately-owned property because of action by the local governmental unit. Municipal Plant Boards and enterprise zones are examples of entities making these payments.

13xx Tuition Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.

1310 Tuition from Individuals

1312 Tuition from Individuals - Summer

1320 Tuition from Other Government Sources in State

1321 Tuition from Other School District within State

1330 Tuition from Other Government Sources outside State

1331 Tuition from Other School District outside State

1340 Tuition from Other Private Sources (other than Individuals)

14xx Transportation Fees Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from school and school activities.

1410 Transportation Fees from Individuals

1420 Transportation Fees from Other Government Sources within the State

1421 Transportation Fees from Other School Districts within the State

1430 Transportation Fees from Other Government Sources outside the State

1431 Transportation Fees from Other School Districts outside the State

1440 Transportation Fees from Other Private Sources

1441 Transportation Fees from Non-Public Schools

1442 Transportation Fees from Fiscal Court

1449 Other Transportation Fees

15xx Investment Income Revenue from short-term and long-term investments

1510 Investment Interest Revenue for interest on temporary or permanent investments in United States treasury and agency obligations, bill, notes, savings accounts, time certificates of deposit, mortgages, or other interest-bearing investments. This would also include interest on demand deposits.

1520 Dividends on Investment Revenue from dividends on stocks held for investment.

1530 Net Increase in the Fair Value of Investments Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). Recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, Governmental Accounting Standards Board (GASB) Statement 31 requires that investment income, including the changes in fair value of investments, be reported as revenue in the operating statement. An additional account (expenditure object code 0930) has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record the net of all investment gains or losses (reported as contra revenue).

1540 Investment Income from Real Property Revenue for rental, use charges, and other income on real property held for investment purposes.

16xx Food Services Revenue for dispensing food to students and adults.

1610 Reimbursable Programs Revenue from the daily sales of meals considered reimbursable by the United States Department of Agriculture. Federal reimbursements are coded to object code 4500. State reimbursements are not entered here. They should be recorded under revenue source 3200.

1611 Reimbursable School Lunch Programs Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.

1612 Reimbursable School Breakfast Program Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.

1613 Reimbursable Special Milk Program Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.

1614 Reimbursable after School Snacks Program Revenue from students from the sale of reimbursable snacks in the after-school programs.

1620 Non-Reimbursable Programs Revenue from students or adults for the sale of non-reimbursable food or beverage items. This category includes all sales to adults, the second type of lunch to students, and a la carte sales.

1621 Non-Reimbursable Lunch Program

1622 Non-Reimbursable Breakfast Program

1623 Non-Reimbursable Milk Program

1624 Non-Reimbursable A La Carte Program

1625 Non-Reimbursable A La Carte - Breakfast Program

1626 Non-Reimbursable A La Carte - Lunch Program

1629 Non-Reimbursable Other Food Program

1630 Special Functions Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, Parent-Teacher Association (PTA)/Parent-Teacher Organization (PTO)-sponsored functions, and athletic banquets.

1631 Catering

1633 Group Sales For example candy sales from a fund raiser.

1636 In-Service For example continuing education credits. For Food Service Personnel Only.

1637 Vending For example, soft drink machines and vending machines not related to the regular food service program.

1650 Summer Food Program Local Revenue from students from the sale of reimbursable costs from summer programs.

1690 Food Service Rebates

17xx District Activities. Revenue resulting from cocurricular, and extracurricular activities controlled and administered by the school district. Student activity revenues should be reported here as well, but school districts should have methods internally to track student activity revenue separately. (See chapter 8 for further clarification.)

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 bookstore.

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. Tuition fees are recorded under the appropriate account in the 1300 series. Transportation fees are coded to the 1400 series.

1750 Revenue from Enterprise Activities Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use but may include revenue that benefits the general operations of the district.

1760 Board Contributions

1790 Other Student Activity Income Other revenue from school, student activity or district activities not described above.

18xx Revenue from Community Services Activities. Revenue from community services activities operated by a school district. For example, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 18XX series to differentiate various activities.

1810 Day Care Fees For Example After School Childcare.

1811 Community Education Fees For example taking classes from the Community Education Center.

1812 Adult Education Fees (Not Tuition) Fees charged that pertain to completing the GED requirements.

1819 Other Fees

19xx Other Revenue from Local Sources Other revenue from local sources not classified above**.**

1910 Rental Income Revenue from the rental of either real or personal property owned by the district. Rents from property held for investment is coded to object code 1540.

1911 Building Rental Facility rental by an organization.

1912 Bus Rental Another organization needing bus transportation for an activity.

1919 Other Rental

1920 Contributions and Donations from Private Sources Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs and private individuals. The code should be used to record on-behalf payments made by private organizations to school district personnel. (e.g., stipends paid to teachers or other school district staff). (Used with non-capital asset money or donations)

1925 Private Reimbursements for Professional Development Revenue from reimbursements for professional development from grants or private sources.

1929 In-Kind Revenue

1930 Gain or Losses on Sale of Capital Assets The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset.

This account is used in proprietary and fiduciary funds only. Revenue account 5300 is used for governmental funds.

An additional account (expenditure object code 0940) has been established for accounting for losses from capital asset sales so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

1931 Gain on Sale of Land & Buildings

1932 Gain on Sale of Equipment

1940 Textbook Sales and Rentals Revenue from the rental or sale of textbooks.

1941 Textbook Sales Revenue from the sale of textbooks.

1942 Textbook Rentals Revenue from the rental of textbooks.

1950 Miscellaneous Revenues from Other School Districts Revenue from another district for services provided, other than for tuition or transportation service. The services could include data processing, purchasing, maintenance, cleaning, consulting, guidance, payroll, special education services and professional development.

1951 Miscellaneous Revenue from Other School Districts within State

1952 Miscellaneous Revenue from Other School Districts outside the State

1960 Miscellaneous Revenues from Other Local Governmental Units Revenue from services provided to other local governmental units such as consulting, non-student transportation, data processing, purchasing, maintenance, cleaning, cash management and consulting.

1970 Revenues from Other Departments in the Agency Goods and services provided for insurance, printing, or data processing. This account is only used with internal services funds. Do not include internal services fund revenues or expenditures in the entity-wide statements unless revenue is generated from outside the school district or education entity. Revenue from private individuals, businesses, and associations for services provided should be coded to 1990 Miscellaneous Local Revenue.

1980 Refund of Prior Year's Expenditures Record as revenue any refund received for which the expenditure was recorded in a prior year. For refunds of current year expenditures, the expenditure should be reduced rather than recording revenue. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by the Generally Accepted Accounting Principles (GAAP). Expenditures should not, however, be reduced below zero.

1990 Miscellaneous Revenue Revenue from local sources not described elsewhere in the 1xxx series. Transcript fees may be coded here, also food service rebates if the policy is to use these to repay general fund for some expense; otherwise, code to 1690.

1991 Transcript Fees

1993 Other Rebates

1994 Checks Returned for Insufficient Funds

1995 Supplementary Materials

1997 Other Reimbursements

1998 Crime Check/Fingerprinting

1999 Other Miscellaneous Revenue

3xxx Revenue from State Sources.

31XX Unrestricted Grants-in-Aid. Revenue recorded as grants by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.

3110 State Funding Programs

3111 SEEK Program

3120 Other State Funding

3121 Vocational Travel

3122 Vocational Transportation

3123 State Vocational School

3124 District Vocational School

3125 Bus Driver Training

3126 Substitute Salaries

3127 Flexible Spending Refund

3128 Audit Reimbursement

3129 KSB/KSD Transportation

3130 National Board Certification Reimbursements

3131 State Miscellaneous Reimbursements

3132 Speech Language Pathologist Reimbursements

3200 Restricted Grants-in-Aid State Revenue from monies, recorded as grants or reimbursements of expenses, which must be used for a categorical or specific purpose. Project codes are used for grants for reporting grant spending to the state agency.

3700 State Grants Through Intermediate Sources Revenues from the state government through an intermediate agency.

3800 State Revenue in Lieu of Taxes Commitments or payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. It includes payment made for privately owned property that is not subject to taxation as other privately-owned property because of the action by the state.

3900 Revenue for/on Behalf of the School District Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment of a retirement fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district.

4xxx Revenue from Federal Sources

4100 Unrestricted Grants-In-Aid Direct from Federal Government Revenues direct from the federal government in the form of grants to be used for any legal purpose without restriction.

4200 Unrestricted Grants-In-Aid Direct through State from Federal Government Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district without restriction.

4300 Restricted Grants-In-Aid Direct from Federal Government Revenue direct from the federal government as grants, which must be used for a categorical or specific purpose. If such money is not completely used, it usually is returned to the federal government.

4500 Restricted Grants-In-Aid Direct through State from Federal Government Revenues from the federal government through the state as grants, which must be used for a categorical or specific purpose.

4700 Restricted through Intermediate Agencies Revenues from the federal government through an intermediate agency other than the state. An intermediate source is an entity that receives the money from the federal government and then disperses it to the districts (For example through the State or through a grant)

4800 Federal Reimbursements Revenue in Lieu of Taxes Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately-owned property because of action by the federal governmental unit. This includes TVA, National Forestry, military, etc.

4810 Medicaid Reimbursement Student based where Medicaid is billed for the time spent with the students (IE: therapist) and School based Administrative Claim is for the time documenting the therapy session.

4900 Revenue for/on Behalf of the School District Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and food donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.

4950 Child Nutrition Program (Commodities) Donated food item from the USDA through the food distribution program. The value of commodities is an asset to the food service program per Paul. Chicken nuggets, ground beef, frozen and canned vegetables, and fruit.

5xxx Other Receipts

51xx Issuance of Bonds. Used to record the face amount of the bonds that are issued. Short-term debt proceeds should *not* be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.

5110 Bond Principal Used to record the face amount of bonds sold.

5120 Bond Premium or Discount on the Issuance of Bonds Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using revenue account 5620. (Discounts on bonds are now coded to expenditure object account 0925 Discount on the Issuance of Bonds.)

5130 Accrued Bond Interest Revenue interest accrued on bonds.

52xx Inter-fund Transfers. Used to classify operating transfers from other funds of the district.

5210 Fund Transfer In Transfers from other funds in the district

5220 Indirect Cost Transfer In (from other funds in the district)

5230 ESSA Transfers from Federal Grants

5231 ESSA Transfer from Title II - A Supporting Effective Instruction

5232 ESSA Transfer from Title IV – A Student Support and Academic Enrichment

5235 ESSA Transfer from Title I, Part C Migrant Education

5236 ESSA Transfer from Title I, Part D Delinquent

5237 ESSA Transfer from Title III – English Learners

5238 ESSA Transfer from Title V – Rural and Low-Income Schools

5240 ESSA Transfers to Federal Grants

5242 ESSA Transfers to Title II – A Supporting Effective Instruction

5243 ESSA Transfers to Title IV – A Student Support and Academic Enrichment

5246 ESSA Transfer to Title I, Part C Migrant Education

5247 ESSA Transfer to Title I, Part D Delinquent

5248 ESSA Transfer to Title III – English Learners

5249 ESSA Transfer to Title V – Rural and Low-Income Schools

52x Flex Focus Transfers from

5251 Flex Focus Transfer from Extended School Services (ESS)

5252 Flex Focus Transfer from Professional Development (PD)

5253 Flex Focus Transfer from Instructional Resources

5254 Flex Focus Transfer from Safe Schools

526x Flex Focus Transfer to State Grants

5261 Flex Focus Transfer to Flex Focus Operational

53xx Proceeds From the Disposal of Real or Personal Property. Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for proprietary or fiduciary funds is recorded in account 1930. Account 53xx should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as special items using account 5630.

5310 Land and Improvements

5311 Sale Proceeds from the Sale or Disposal of Land

5312 Loss Compensation for the Loss of Land

5330 Buildings

5331 Sale Proceeds from the Sale or Disposal of District Buildings

5332 Loss Compensation for the Loss of District Buildings

5340 Machinery, Equipment, Furniture & Fixtures

5341 Sale Proceeds from the Sale or Disposal of District Machinery, Equipment, and Furniture & Fixtures

5342 Loss Compensation for the Loss of District Machinery, Equipment, Furniture & Fixtures

5400 Loan Proceeds Revenues for proceeds from loans greater than 12 months.

5500 Capital Lease Proceeds Revenues for Proceeds from capital leases.

5600 Other Items

5610 Capital Contributions Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, corporation, or affiliate organization.

5620 Amortization of Premium Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in proprietary and fiduciary funds only, as well as government-wide financial statements.

This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, expenditure account 0834 may be used to record either debt premiums (reported as a contra revenue) or discounts.

5630 Special Items Used to classify special items in accordance with GASB Statement 34. Included are significant transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

5640 Extraordinary Items Used to classify items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration and are both unusual in nature and infrequent in occurrence. For some districts, these include insurance proceeds to cover significant costs related to a natural disaster such as: fire, flood, tornado, hurricane, or hailstorm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

BALANCE SHEET OBJECT CODES

6xxx Assets

6100 Cash Funds on deposit with a financial institution in interest or non-interest-bearing checking accounts.

6101 Cash in Bank Funds on deposit with a bank or savings and loan institution.

6102 Cash in Bank – Payroll Funds on deposit with a bank or savings and loan institution for payroll funds when kept in a separate account.

6104 Petty Cash A sum of money set aside per board policy to pay small obligations provide change.

6105 Cash with Fiscal Agents Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.

6106 Other Cash

6110 Investments & Receivables Securities and real estate held for producing income in the form of interest, dividends, rents, or lease payments. The code does not include fixed assets used in district operations. Related premiums, discounts, purchased interest, and interest receivable are included to reflect the net value of investments.

6111 Investments Securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments. Investments should be presented at fair value as of the reporting date. Gains from changes in the fair value of investments are recorded using revenue account 1530. Losses from changes in the fair value of investments are recorded using expenditure object code 0930. Alternatively, gains and losses may be netted and recorded in revenue account 1530. The account does not include capital assets used in school district operations. Separate accounts may be maintained for each category of investments.

6112 Unamortized Premium on Investments The excess of the amount paid for securities over the face value that has not yet been amortized. The use of this account is restricted to short-term money market investments.

6113 Unamortized Discounts on Investments (Credit) The excess of the face value of securities over the amount paid for them that has not yet been written off. Use of this account is restricted to short-term investments.

6114 Interest Receivable The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be shown in a separate account.

6115 Accrued Interest in Investments Purchased Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase.

6120 Taxes Receivable

6121 Taxes Receivable Current The amount of levied taxes due but uncollected including accrued interest and penalties. An allowance for estimated uncollectable taxes is necessary to reflect net taxes receivable. Separate codes may be used on the basis of tax roll year, current and delinquent taxes, or both.

6122 Allowance for Uncollectible Taxes (Credit) The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year, delinquent taxes, or both.

6130 Interfund Receivables Accounts receivable from another fund. Accounts are owed for goods sold or services rendered. (Due to/Due from)

6131 Special Revenue Fund – Interfund Receivable An asset account used to indicate amounts owed to a particular fund by another fund in the same school district for goods sold or services rendered. (Due to/Due From)

6132 Capital Outlay Fund - Interfund Receivable Interfund Receivable (Due to/Due From)

6133 Building Fund - Interfund Receivable Interfund Receivable (Due to/Due From)

6134 District Activity Fund (Spec. Rev. Annual) Interfund Receivable (Due to/Due From)

6135 District Activity Fund (Spec. Rev. Multi-year) Interfund Receivable (Due to/Due From)

6136 School Activity Fund (Spec. Rev. Annual) Interfund Receivable (Due to/Due From)

6137 Construction Fund - Interfund Receivable Interfund Receivable (Due to/Due From)

6138 Academy Fund (Spec. Rev. Annual) Interfund Receivable (Due to/Due From)

6139 Food Service Fund - Interfund Receivable Interfund Receivable (Due to/Due From)

6150 Other Receivables

6151 Loans Receivables

6153 Accounts Receivables Amounts owed the district by individuals, firms, corporations, or other governmental units for goods, services, grants, shared taxes, taxes collected for the district, and loans. Prior year accounts receivable is included. An allowance for the estimated uncollectable amount is necessary to reflect net accounts receivable. It is recommended that separate codes be used for each receivable.

6154 Intergovernmental Receivables - State

6155 Intergovernmental - Indirect Federal

6156 Intergovernmental Receivables - Federal

6170 Inventories

6171 Inventories for Consumption The cost of supplies and materials on hand not yet distributed to requesting units.

6172 Inventories for Resale Value of goods for resale.

6180 Prepaid Expenditures

6181 Prepaid Expenses Expenditure/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.

6182 Bond Issue Costs

6190 Other Current Assets

6191 Good Faith Deposits Down Payments Funds deposited by the school district as a prerequisite to receiving services, goods, or both.

6194 Premium and Discount on Issuance of Bonds Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds.

6199 Other Current Assets Current assets not provided for elsewhere.

6201 Land A capital asset account that reflects the acquisition value of land owned by a school district. If land is purchased, this account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its fair value at the time of acquisition.

6202 Accumulated Depreciation – Land "For MUNIS set-up only, DO NOT USE"

6210 Fixed Assets - Land Improvements

6211 Land Improvements Permanent improvements to land, such as grading and fill. Land and land improvements are considered non-exhaustible assets owing to their significantly long expected useful life.

6212Accumulated Depreciation - Land Improvements Land Improvements Depreciation

6220 Fixed Assets - Buildings

6221 Buildings and Building Improvements A capital asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of permanent buildings, and the fixtures attached to and forming a permanent part of such buildings. This account includes building improvements, including upgrades made to building wiring for technology. If buildings are acquired by gift, the account reflects their fair value at the time of acquisition.

6222 Accumulated Depreciation - Buildings & Building Improvements Buildings and Building Improvements - Accumulated amounts for the depreciation of buildings and building improvements.

6230 Fixed Assets - Technology

6231 Technology Equipment (KETS) Equipment such as computers, software, smartboards, etc.

6232 Accumulated Depreciation - Technology Depreciation of technology equipment.

6240 Fixed Assets - Vehicles

6241 Vehicles Buses, Trucks, Vans, Etc.

6242 Accumulated Depreciation – Vehicles

6245 Leased Vehicles Buses, Trucks, Vans, Etc.

6246 Accumulated Depreciation – Leased Vehicles

6250 Fixed Assets – Machinery & Equipment

6251 Machinery and Equipment Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, furniture, and furnishings.

6252 Accumulated Depreciation - Machinery & Equipment Accumulated amounts for the depreciation of machinery and equipment.

6255 Leased Machinery and Equipment Tangible leased property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, furniture, and furnishings.

6252 Accumulated Depreciation – Leased Machinery & Equipment Accumulated amounts for the depreciation of leased machinery and equipment.

6260 Fixed Assets - WIP

6261 Construction Work in Progress (CWIP) The cost of construction work undertaken but not yet completed.

6262 Accumulated Depreciation - Construction Work In Progress (CWIP) "For MUNIS set-up only, DO NOT USE"

6270 Fixed Assets – Infrastructure

6271 Infrastructure A capital asset, network, or subsystem that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels, and other similar assets.

6272 Accumulated Depreciation – Infrastructure Accumulated amounts for the depreciation of infrastructure assets.

6281 Intangible Assets An intangible asset is a capital asset that lacks physical substance, is nonfinancial in nature, and has an initial useful life of more than 1 year. Intangible assets may be purchased or licensed, acquired through non-exchange transactions, or internally generated. Examples include easements, contractual rights, patents, trademarks, and computer software.

6282 Accumulated Amortization on Intangible Assets Accumulated amounts for the amortization of intangible assets.

6291 Site Improvements A capital asset account that reflects the value of nonpermanent improvements to building sites, 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 fair value at the time of acquisition. Site improvements are improvements that have a limited useful life. Because these improvements decrease in their value/usefulness over time, it is appropriate to depreciate these assets. Therefore, capitalized site improvements should be depreciated over the expected useful life.

6292 Accumulated Depreciation on Site Improvements Accumulated amounts for the depreciation of site improvements.

6301 Estimated Revenues The budgeted amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account is closed and does not appear in the balance sheet. This account would appear in interim financial statements.

6302 Revenues Control The total revenue realized during a period representing the increase in fund balance during the period. The account appears only in interim balance sheets. At the end of the fiscal period, the account is closed and does not appear in the balance sheet.

6303 Amount Available in Debt Service Funds

6304 Amount to be provided for Retirement Long-Term Debt

6305 Amount to be provided for Retirement Long-Term Sick Leave

6400 Deferred Outflows of Resources A consumption of net assets by the government that is applicable to a future reporting period.

6400O Deferred Outflows of Resources-OPEB Liability A consumption of net assets by the government that is applicable to a future reporting period based on GASB 75. (Used in period 13 to record Other Post-Employment Benefits liability.)

6400P Deferred Outflows of Resources-Pension Liability A consumption of net assets by the government that is applicable to a future reporting period based on GASB 68. (Used in period 13 to record the pension liability.)

6541 Funded Pension or OPEB Asset

6541O Funded OPEB Asset (Based on GASB 75 used in period 13 to record well-funded Other Post Employment Benefits (OPEB) asset.)

6541P Funded Pension Asset (Based on GASB 68 used in period 13 to record well-funded pension asset.)

7xxx Liabilities

74XX Current Liabilities

7400 Interfund Payables Loans and accounts payable to another fund. Accounts are for goods and services rendered.

7401 Interfund Loans Payables 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.

7402 Interfund Accounts Payables A liability account used to indicate amounts owed by a particular fund for services rendered. It is recommended that separate accounts be maintained for each interfund payable.

7411 Intergovernmental Accounts Payables Amounts owed by the reporting school district to another governmental unit. It is recommended that separate accounts be maintained for each intergovernmental payable.

7420 Other Payables

7421 Accounts Payables Amounts owed to individuals, firms, corporations, or other governmental units for goods, services, grants, shared taxes, judgments, and condemnation awards. Prior year accounts payable are included. It is recommended that separate codes be used for each payable.

7422 Judgments Payables Amounts owed for judgments against the district.

7430 Contracts Payables Includes retained percentage and contract payable.

7432 Construction Contracts Payable—Retainage Liabilities on account of construction contracts for that portion of the work that has been completed but on which part the liability has not been paid pending final inspection, the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

7433 Construction Contracts Payable The current amount of Construction Payables.

7442 Short-Term Bonds Payable The current amount of bonds payable.

7443 Unamortized Premiums on Issuance of Bonds An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds. This account is used only in proprietary or fiduciary funds.

7451 Short Term Loans Payable Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.

7452 Short Term Lease Obligations Capital lease obligations that are due within 1 year.

7455 Short Term Interest Payable Interest due within 1 year.

7460 Payroll Deductions and Withholdings Salary and fringe benefit costs incurred during the current accounting period but will not be paid until a subsequent period.

7461 Accrued Salaries and Benefits Payable Salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period.

7462 Federally Funded Benefits Payable

7469 Local Tax Payable

7470 Additional Payroll Deductions and Withholdings Payable Amounts deducted from employees' salaries for withholding taxes and other purposes. Employee benefits, payable by the district, are also included. A separate code may be used for each type of benefit. This is set up at installation, unique for each district.

7471 Federal Tax Payable

7472 FICA Payable

7473 State Tax Payable

7474 Kentucky Teachers Retirement System (KTRS) Payable

7475 County Employees Retirement System (CERS) Payable

7476 Accrued Annual Requirement Contribution Liability A liability arising from payments not made to pension funds. This amount represents any difference in the actuarially determined annual required contribution and actual payments made to the pension fund.

7476O Accrued Annual Requirement Contribution OPEB Liability A liability arising from payments not made to other post-employment benefit funds. This amount represents any difference in the actuarially determined annual required contribution and actual payments made to the other post-employment benefit fund based on GASB 75. (Used in period 13 to record Other Post-Employment Benefits liability.)

7476P Accrued Annual Requirement Contribution Pension Liability A liability arising from payments not made to pension funds. This amount represents any difference in the actuarially determined annual required contribution and actual payments made to the pension fund based on GASB 68. (Used in period 13 to record pension liability.)

7477 Compensated Absences Current Compensated absences that will be paid within 1 year.

7481 Advances from Grantors Revenue that is considered a liability until it becomes relevant to the business at hand, such as a payment received for work that has not yet been performed.

7491 Current Portion of Bond Obligations

7493 Sick Leave Payable in Process Funds that will be paid out for sick leave within the next 60 - 90 days.

7495 Current Portion of Capital Lease Obligations

7499 Other Current Liabilities Current liabilities not described above.

75XX Long-Term Liabilities

7511 Long Term Bonds Payable Bonds (general obligation, asset-backed, or revenue-backed) that have not reached or passed their maturity date and that are not due within 1 year.

7512 Accreted Interest An account that represents interest that is accrued on deep discount bonds. This account should be used by school districts that issue capital appreciation bonds. Such bonds are usually issued at a deep discount from the face value, and no interest payment is made until maturity. Under full accrual accounting, the district is required to accrete interest on the bonds over the life of the bonds. Accretion is the process of systematically increasing the carrying amount of the bond to its estimated value at the maturity date of the bond. To calculate accreted interest, the district should impute the effective interest rate, using the present value, the face value (or the future value), and the period of the bond, and multiply the effective interest rate by the book value of the debt at the end of the period. Accreted interest is usually recorded as an addition to the outstanding debt liability.

7513 Unamortized Gain/Loss on Debt Refundings An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. This account should be used only when defeasance of debt occurs for proprietary funds and entity-wide statements. The unamortized loss amount should be reported as a deferred outflow of resources and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. The unamortized gain amount should be reported as a deferred inflow of resources and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter.

7522 Long Term Loans Payable An unconditional written promise signed by the maker to pay a certain sum of money 1 year or more after the issuance date.

7531 Long Term Capital Lease Obligations Amounts remaining to be paid on capital lease agreements.

7533 Special Termination Benefits These are benefits offered for a brief period of time to employees in connection with their termination of employment. Special termination benefits are often used as an inducement for early retirement or to address budgetary problems.

7541 Unfunded Pension Liabilities

7541O Unfunded OPEB Liabilities (Based on GASB 75 used in period 13 to record Other Post- Employment Benefits liability)

7541P Unfunded Pension Liabilities (Based on GASB 68 used in period 13 to record pension liability)

7551 Compensated Absences Amounts remaining beyond the period of 1 year to be paid on compensated absences balances.

7561 Arbitrage Rebate Liability Liabilities arising from arbitrage rebates to the Internal Revenue Service (IRS) from bond financing.

7590 Other Long-Term Liabilities Other long-term liabilities not provided elsewhere. This account represents amounts due after more than 1 year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including workers' compensation, self-funded insurance, special termination benefits, and legal claims and judgments.

76xx Budget Accounts

7601 Appropriations The budget account used in interim balance sheets indicating amounts of authorizations granted by the school board or legislative body for specific expenditure purposes. The account is closed and does not appear in the balance sheet prepared at the close of the fiscal period.

7602 Expenditures Control For use in interim balance sheets indicating the total expenditures (operating expenses in proprietary funds) charged against appropriations (expense account) during the period. On governmental fund balance sheets, expenditures are deducted from appropriations to show the unexpended balance.

7603 Encumbrances The amount of obligations, in the form of purchase orders, contracts, or salary commitments, chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances and expenditures are deducted from the appropriations account, to show the unencumbered balance.

7700 Deferred Inflow of Resources An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied, or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements, but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

7700O Deferred Inflow of Resources OPEB Liability An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as receivable before (a) the period for which property taxes are levied, or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements, but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. Based on GASB 75. (Used in period 13 to record Other Post-Employment Benefits liability)

7700P Deferred Inflow of Resources Pension Liability An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as receivable before (a) the period for which property taxes are levied, or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements, but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. Based on GASB 68 (Used in period 13 to record pension liability.)

8xxx Fund Balance

8710 Investment in Governmental Assets Desks, shop equipment, Family Living equipment, etc.

8711 Net Investment in Capital Assets. This account is used to record the component of net position invested in capital assets, net of related debt that represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used only in proprietary funds i.e., Funds 5X

(Enterprise Funds) and entity-wide statements.

8712 Unrestricted Net Position This account is used to record the component of net position that represents net position not classified in accounts 8711 and 8739. This account is to be used in proprietary funds i.e., Funds 5X (Enterprise Funds) and entity-wide statements. (This would be moved to beginning balance.)

8720 Non-Spendable Fund Balance The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund. (KY does not use a Permanent Fund)

8722 Non-spendable – Inventories

8723 Non-spendable - Prepaids

8727 Non-spendable - Other

8730 Restricted Fund Balance The restricted fund balance classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

8731 Restricted - Grants

8732 Restricted - Sick Leave Fund balance set aside for sick leave pursuant to KRS 157.420.

8734 Restricted for SFCC Escrow – Prior Offer Funds reported in this object code will be included in the Local Available Revenue calculation provided to SFCC. These funds originated from the object code 8738 SFCC Current Offer and will be retained for up to eight (8) years. Funds in the object code should never be moved in years ending in even numbers or automatically moved into the beginning balance in 0999R every year. This object code is used in fund 310 Capital Outlay and fund 320 Building Fund in years ending in odd numbers and the total amount should not show as a deficit.

8735 Restricted for Future Construction Projects (BG-1) Funds reported in this object code will not be included in the Local Available Revenue calculation provided to SFCC. These funds are being set aside by the district in either fund 1, 310 or 320 for a future construction project that has an approved BG-1 or submitted a BG-1 under HB678. Amounts restricted in fund 360 already have an approved or submitted BG-1 with a specific project number.

8736 Restricted - Debt Service

8737 Restricted – Other (not used in fund 5x as a standalone) Funds reported in this object code will not be included in the Local Available Revenue calculation provided to SFCC. For funds 310 or 320 in the years ending in an odd-number funds in this object code must be moved to either object code 8735 or 8738.

8737O Restricted – Other OPEB Liability Enterprise Funds Only This account (usually a debit) is used along with 6400O Deferred Outflows of Resources OPEB Liability (usually a debit), 7476O Accrued Annual Requirement Contribution OPEB Liability (usually a credit), 7541O Unfunded OPEB Liabilities (usually a credit) and 7700O Deferred Inflow of Resources OPEB Liability (usually a credit) to record the OPEB liability for enterprise funds allowing for the 8739 Restricted Net Position or 8712 Unrestricted Net Position to report what funds are actually available to the enterprise fund. Typically, four combined codes net to a zero balance when used properly. Based on GASB 75. (This would not be moved to beginning balance in revenue object code 0999R.) (Used in period 13 to record Other Post-Employment Benefits liability)

8737P Restricted – Other Pension Liability Enterprise Funds Only This account (usually a debit) is used along with 6400P Deferred Outflows of Resources Pension Liability (usually a debit), 7476P Accrued Annual Requirement Contribution Pension Liability (usually a credit), 7541P Unfunded Pension Liabilities (usually a credit) and 7700P Deferred Inflow of Resources Pension Liability (usually a credit) to record the pension liability for enterprise funds allowing for the 8739 Restricted Net Position or 8712 Unrestricted Net Position to report what funds are actually available to the enterprise fund. Typically, the four combined codes net to a zero balance when used properly. Based on GASB 68. (This would not be moved to beginning balance in revenue object 0999R.) (Used in period 13 to record pension liability)

8738 Restricted - SFCC Escrow - Current Offer Funds reported in this object code are included in the Local Available Revenue calculation provided to SFCC. This object code runs in a two-year cycle ending in an odd number year. After the two-year cycle is completed and SFCC has issued an offer, the funds will be moved to object code 8734 Restricted- SFCC Escrow – Prior Offer. Funds in this object code should never be moved in years ending in even numbers or automatically moved into the beginning balance in 0999R every year. This object code is used in fund 310 Capital Outlay and fund 320 Building Fund and the total amount should not show as a deficit.

8739 Restricted Net Position This account is used to record the component of net position that represents net assets legally restricted by sources internal or external to the organization. This account is to be used only in proprietary funds and entity-wide statements. (This would be moved to beginning balance.)

8740 Committed Fund Balance The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action. This formal action of the government's highest level of decision-making authority that commits fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraint, may be determine in the subsequent period.

8741 Committed - School Based Carry Forward Location of funds according to SBDM Purview Section 4 (702 KAR 3: 246/7; KRS 156.070[4]; KRS 160.345[8]).

8742 Committed - Sick Leave Fund balance that has been set aside by board action taken prior to the end of the fiscal year to commit funds for the purpose of paying sick leave benefits in the future.

8745 Committed - Future Construction Projects (Board approved - No BG-1) Future Construction Projects (Board approved - No BG-1)

8747 Committed - Other

8750 Assigned Fund Balance The assigned fund balance classification reflects amounts that are constrained by government's intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds (KY does not have permanent funds) (unless that amount is negative, which would require presentation as unassigned fund balance).

8752 Assigned – School Based Carry Forward Prior year funds that were allocated based on statute but were not totally expensed at the school level but has been allocated for a school to use in the next fiscal year.

8753 Assigned Purchased Obligations (Current period is 1 - 12)

8755 Assigned Purchased Obligations (Period 13 – Year End)

8757 Assigned – Other

8770 Unassigned Fund Balance The excess of fund assets over liabilities, which is not set aside for a specific purpose. Set up for Fund 1 only but other funds can use it if they are reporting over expenditures in their fund. Usually it is the residual classification, for the general fund only, after non-spendable, restricted, committed, and assigned balances have been identified. It is also used to report the residual amount for all *other* governmental funds after non-spendable, restricted, and committed balances have been identified, if the residual amount is negative.

8771 Budgetary Fund Balance For budgetary purposes only.

STATE AND FEDERAL PROJECTS/GRANTS DETAIL

These are listed in the following document and the following webpage link:

KDE Chart of Accounts Quick Reference Guide (the fiscal year is at the end of the document)

Webpage location for an excel KDE Chart of Accounts Quick Reference Guide

The workbook location will be the last four worksheets within the workbook.

001x – 099x Local Projects/Grants (typically funds from other sources than federal or state)

1xxx – 199x State Project/Grants

2xxx- 699x Federal Project/Grants

7xxx Activities and Clubs

8xxx Construction Projects (typically used in fund 360 Construction Fund)