

## **SECTION M            EXPENDITURE / EXPENSE FUNCTION AND OBJECT CODES**

### **Basis of Accounting:**

An entity's accounting basis determines when transactions and economic events are reflected in its financial records. The term expenditure is used for funds that are reported on the modified accrual basis of accounting. The term expense is used for funds that are reported on the accrual basis of accounting. Measurement focus and basis of accounting for reporting purposes will be discussed in Section N of the manual.

Only those events or transactions that represent the outflow of expendable financial resources are designated as governmental expenditures. An expenditure for a particular period represents a reduction in expendable financial resources or a claim (liability) at the end of the period that will be paid by using current expendable financial resources.

### **Modified Accrual Basis:**

The basis of an accounting system is concerned with when to measure the governmental entity's financial statements. In governmental accounting, the modified accrual method serves as the basis of accounting. Expenditures are recognized when the related liability is incurred, if measurable, except for interest and principal on general long-term debt, which is recognized when due and payable. Expenditures should be accrued at the end of the year when they are expected to use expendable financial resources. Generally, this means that expenditures that will be paid within a short period after the year-end are subject to year-end accrual.

### **Accrual Basis:**

Accrual accounting attempts to record the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of the process.

The essential elements of the accrual accounting method include:

1. The deferral of expenditures and the subsequent amortization of the deferred costs (prepaid expenses, supplies, etc.),
2. The deferral of revenues until they are earned (property taxes received in advance),
3. The capitalization of certain expenditures and the subsequent depreciation of the capitalized costs (depreciation of cost of machinery), and
4. The accrual of revenues that have been earned and expenses that have been incurred.

Recognition of expenditures and expenses may result in fund liabilities. These payables result when goods and services received by the school district have not been paid.

**SECTION M1**      **EXPENDITURE FUNCTION CODES**

No additions are allowed. Expansions of any Section M1 codes would be at the discretion of the individual school district. For reporting purposes, all expanded Section M1 codes **must** be collapsed back into the code from which it was expanded.

**For example:**

1120    Elementary Programs

The schooldistrict decides to expand this code to the following:

1121    Middle Elementary Programs  
 1122    East Elementary Programs  
 1123    South Elementary Programs  
 1124    North Elementary Programs  
 1125    West Elementary Programs

At the end of the fiscal year and before any reports are prepared, the schooldistrict must collapse these expanded codes back into code 1120. If they are **NOT** collapsed, the reports generated for MSIS will be rejected.

Expansions of Section M1 codes would require the schooldistrict's records to generate sub-totals for each expanded Section M1 codes and an overall total of the code expanded from. The schooldistrict's records must have the capability of generating an individual transaction history file for each Section J code used by the school district, whether expanded or not.

## Instruction

### Regular Programs:

|           |  |
|-----------|--|
| 1105      | Pre-Kindergarten Programs                                      |
| 1110      | Kindergarten Programs  |
| 1120      | Elementary Programs  |
| 1130      | Middle School Programs   |
| 1140      | High School Programs   |
| 1142      | Career and Technical Education Programs (Vocational Education) |
| 1191-1195 | Other Regular Programs   |
| 1196      | E-Learning Programs  |
| 1197-1199 | Other Regular Programs   |

### Special Programs:

|      |   |
|------|---|
| 1210 | Gifted Education Programs                   |
| 1220 | Special Education Programs                  |
| 1225 | Private Placement                           |
| 1230 | Alternative School Programs                 |
| 1240 | Juvenile Detention Center Programs          |
| 1250 | Title I Programs                            |
| 1260 | After School Programs                       |
| 1270 | Remediation / Extended School Year Programs |
| 1280 | Tutorial / Supplemental Education Services  |
| 1285 | Dropout Prevention Programs                 |
| 1290 | Other Special Programs                      |
| 1295 | Private Participation                       |

### Adult/Continuing Education Programs:

|      |   |
|------|---|
| 1310 | Adult Basic Education Programs            |
| 1320 | Advanced Adult Education Programs         |
| 1330 | Occupational Programs                     |
| 1340 | Upgrading in Current Occupation Programs  |
| 1350 | Retraining for New Occupation Programs    |
| 1360 | Special Interest Programs                 |
| 1370 | Life Enrichment Programs                  |
| 1390 | Other Adult/Continuing Education Programs |

### Summer School Programs:

|      |                          |
|------|--------------------------|
| 1410 | Elementary Summer School |
| 1420 | Secondary Summer School  |

### Other Instructional Programs:

|           |                     |
|-----------|---------------------|
| 1910      | Athletic Activities |
| 1920      | Student Activities  |
| 1930-1990 | Other               |

## Support Services

### Support Services - Students:

|      |  |
|------|--|
| 2110 | Attendance and Social Work Services                |
| 2111 | Supervision of Attendance and Social Work Services |
| 2112 | Attendance Services                                |
| 2113 | Social Work Services                               |
| 2114 | Student Accounting Services                        |
| 2119 | Other Attendance and Social Work Services          |
| 2120 | Guidance Services                                  |

- 2121 Supervision of Guidance Services
- 2122 Counseling Services
- 2123 Appraisal Services
- 2124 Information Services
- 2125 Record Maintenance Services
- 2126 Placement Services
- 2129 Other Guidance Services
- 2130 Health Services
  - 2131 Supervision of Health Services
  - 2132 Medical Services
  - 2133 Dental Services
  - 2134 Nursing Services or School Nurses (Use this code when nurses are employed by district.)
  - 2139 Other Health Services
- 2140 Psychological Services
  - 2141 Supervision of Psychological Services
  - 2142 Psychological Testing Services
  - 2143 Psychological Counseling Services
  - 2144 Psychotherapy Services
  - 2149 Other Psychological Services
- 2150 Speech Pathology and Audiology Services
  - 2151 Supervision of Speech Pathology and Audiology Services
  - 2152 Speech Pathology Services
  - 2153 Audiology Services
  - 2159 Other Speech Pathology and Audiology Services
- 2160 School Resource Officer (Not Security/Police)
- 2190 Other Support Services - Students

**Support Services - Instructional Staff:**

- 2210 Improvement of Instruction Services
  - 2211 Supervision of Improvement of Instruction Services
  - 2212 Instruction and Curriculum Development Services
  - 2213 Instructional Staff Training Services
  - 2219 Other Improvement of Instruction Services
- 2220 Educational Media Services
  - 2221 Supervision of Educational Media Services
  - 2222 School Library Services
  - 2223 Audio-visual Services
  - 2224 Educational Television Services
  - 2225 Computer-Assisted Instruction Services
  - 2229 Other Educational Media Services
- 2290 Other Support Services - Instructional Staff

**Support Services – General Administration:**

- 2310 Board of Education Services
  - 2311 Supervision of Board of Education Services
  - 2319 Other Board of Education Services
- 2320 Executive Administration Services
  - 2321 Office of the Superintendent Services
  - 2329 Other Executive Administration Services
- 2330 Special Area Administration Services

**Support Services – School Administration:**

- 2410 Office of the Principal Services
- 2490 Other Support Services - School Administration

**Support Services - Business:**

- 2510 Fiscal Services
  - 2511 Supervising Fiscal Services
  - 2512 Budgeting Services
  - 2513 Receiving and Disbursing Funds Services
  - 2514 Payroll Services
  - 2515 Financial Accounting Services
  - 2516 Internal Auditing Services
  - 2517 Property Accounting Services
  - 2519 Other Fiscal Services
- 2520 Purchasing Services
- 2530 Warehousing and Distributing Services
- 2540 Printing Publishing and Duplicating Services
- 2590 Other Support Services – Business

**Support Services - Operation and Maintenance of Plant Services & Equipment:**

- 2610 Supervision of Operation & Maintenance of Plant Services
- 2620 Operating Buildings Services
- 2630 Care and Upkeep of Grounds Services
- 2640 Care and Upkeep of Equipment Services
- 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)
- 2660 Building and Student Security Services (Not School Resource Officers)**
- 2690 Other Operation and Maintenance of Plant Services

**Support Services - Student Transportation Services:**

- 2710 Supervision of Student Transportation Services
- 2720 Vehicle Operation Services
- 2730 Monitoring Services
- 2740 Vehicle Servicing and Maintenance Services
- 2790 Other Student Transportation Services

**Support Services - Central:**

- 2810 Planning, Research, Development and Evaluation Services
- 2820 Information Services
  - 2821 Supervision of Information Services
  - 2822 Internal Information Services
  - 2823 Public Information Services
  - 2824 Management Information Services
  - 2829 Other Information Services
- 2830 Staff Services
  - 2831 Supervision of Staff Services
  - 2832 Recruitment and Placement Services
  - 2834 In-service Training Services (for Non-instructional Staff)
  - 2839 Other Staff Services
- 2840 Data Processing Services
  - 2841 Supervising Data Processing Services
  - 2842 Systems Analysis Services
  - 2843 Programming Services
  - 2844 Operations Services
  - 2849 Other Data Processing Services

**Non-instructional Services**

- 3100 Food Services Operations
- 3200 Enterprise Operations

|      |                                  |
|------|----------------------------------|
| 3300 | Community Services Operations    |
| 3900 | Other Non-instructional Services |
| 3950 | Scholarship Awards               |
| 3975 | Subsidies to Other LEA's         |

### **Sixteenth Section**

|      |                             |
|------|-----------------------------|
| 4100 | Appraisal and Survey        |
| 4200 | Improving Land              |
| 4300 | Drainage District Taxes     |
| 4400 | Allocation to Other LEA     |
| 4500 | Management Fees             |
| 4600 | Attorney's Fees             |
| 4700 | Purchase of Lieu Lands      |
| 4900 | Other Expenditures/Expenses |

### **Facilities Acquisition and Construction Services**

|      |  |
|------|--|
| 5100 | Site Acquisition Services                              |
| 5200 | Site Improvement Services                              |
| 5300 | Architecture and Engineering Services                  |
| 5400 | Educational Specifications Development Services        |
| 5500 | Building Acquisition and Construction Services         |
| 5600 | Building Improvements Services                         |
| 5900 | Other Facilities Acquisition and Construction Services |

### **Debt Service**

#### **Debt Payments:**

|           |                                      |
|-----------|--------------------------------------|
| 6110      | Transportation Loans Repaid          |
| 6120      | Three Mill / Ten Year Loans Repaid   |
| 6130      | Capital Lease Payments               |
| 6140      | General Obligation Bonds Repaid      |
| 6150      | Limited Obligation Bonds Repaid      |
| 6160      | Shortfall Loans/Notes Repaid         |
| 6180      | Certificates of Participation Repaid |
| 6190      | Qualified Zone Academy Debt Repaid   |
| 6191-6199 | Other Payments on Debt               |

#### **Other Debt Service Payments:**

|      |                                    |
|------|------------------------------------|
| 6300 | Advance Refunding Escrow           |
| 6400 | Payments for Arbitrage Commitments |
| 6500 | Debt Issuance Cost                 |
| 6600 | Discount Amortization Cost         |
| 6900 | Other                              |

### **Other Financing Uses**

#### **Transfers Out:**

|      |                              |
|------|------------------------------|
| 7110 | Indirect Costs Transfers Out |
| 7120 | Other Transfers Out          |

#### **Other Financing Uses:**

|      |                                       |
|------|---------------------------------------|
| 7500 | Payment to Refunded Bond Escrow Agent |
|------|---------------------------------------|

|      |   |
|------|---|
| 7600 | Payment to Qualified Zone Academy Debt Escrow Agent |
| 7900 | Miscellaneous Other Financing Uses                  |
| 7925 | Special items                                       |
| 7950 | Extraordinary items                                 |

**Direct Decreases in Fund Equity**

|      |                                   |
|------|-----------------------------------|
| 8100 | Prior Period Adjustments          |
| 8200 | Decrease in Reserve for Inventory |
| 8300 | Residual Equity Transfers Out     |

|   |   |
|---|---|
| <p><b>Instruction</b> - Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. If proration is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons' expenditures should be included only in 2400.</p> |   |
|   | <p><b>Regular Programs</b> - Instructional activities designed primarily to provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members and workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: kindergarten, elementary, middle-junior high and high school. High school is broken into three types of programs - preparatory, post-secondary education programs; preparatory, post-secondary employment programs; and other programs.</p> |
| 1105  | <p><u>Pre-Kindergarten Programs</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the pre-kindergarten years.</p>   |
| 1110  | <p><u>Kindergarten Programs</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the kindergarten years.</p>   |
| 1120  | <p><u>Elementary Programs</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.</p>  |
| 1130  | <p><u>Middle-Junior High Programs</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters and which normally may be achieved during the middle and/or junior high school years. These are defined by applicable state laws and regulations.</p>  |
| 1140  | <p><u>High School Programs</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by those pupils desiring further education in post-secondary education programs and which normally may be achieved during the secondary school years.</p>   |
| 1142  | <p><u>CTE (Vocational Educational Programs)</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by those pupils desiring immediate post-secondary employment which normally may be achieved during the secondary school years.</p>   |
| 1191-1195<br>1197-1199  | <p><u>Other Regular Programs</u> - Any regular program other than those above.</p>  |



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|---|--|
| 1196  | <u>E-Learning Programs</u> - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during any school years. E-Learning programs create a digital learning experience, aiding teachers in the teaching and students in learning. |
| <b>Special Programs</b> - Instructional activities designed primarily to deal with pupils having special needs. Special programs include: gifted education, special education, alternative school and ESEA - Title I.   |  |
| 1210  | <u>Gifted Education Programs</u> - Special learning experiences for pupils identified as mentally gifted or talented.  |
| 1220  | <u>Special Education Programs</u> - Instructional activities associated with special education.  |
| 1225  | <u>Private Placement</u> – Special education expenses for students enrolled in your district but attend a private treatment facility.  |
| 1230  | <u>Alternative School Programs</u> - Instructional activities conducted at alternative schools.  |
| 1240  | <u>Juvenile Detention Center Program</u> - <b>Educational services provided to students who are in Juvenile Detention Centers.</b>   |
| 1250  | <u>Title I Programs</u> - Instructional activities associated with Title I programs.   |
| 1260  | <u>After School</u> – <b>Activities associated with programs provided after the normal instructional day.</b>  |
| 1270  | <u>Remediation / Extended School Year</u> – <b>Activities associated with providing remedial programs to students or providing programs after the normal instructional calendar.</b>   |
| 1280  | <u>Tutorial / Supplemental Education Services</u> – <b>Activities associated with providing tutorial services or other special supplemental education services.</b>  |
| 1285  | <u>Dropout Prevention Programs</u> - <b>Provision of instructional programs designed to reduce the state dropout rate and state truancy rate.</b>  |
| 1290  | <u>Other Special Programs</u> - Other special learning experiences which cannot be classified in the preceding service areas.  |
| 1295  | <u>Private Participation</u> - Special education expenses for students <u>not</u> enrolled in your district but receive services from a private treatment facility   |
| <b>Adult/Continuing Education Programs</b> - Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or to enrich the aesthetic qualities of life. |  |
| 1310  | <u>Adult Basic Education Programs</u> - Learning experiences concerned with the fundamental tools of learning for adults who have never attended school, or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy.                |
| 1320  | <u>Advanced Adult Education Programs</u> - Learning experiences designed to develop the knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for post-secondary careers and/or post-secondary education programs.  |

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|---|-------------|--|
|   | 1330        | <u>Occupational Programs</u> - Learning experiences concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations. (This type of program is the same as that of secondary or junior college students but differs in that adults are the students served.)   |
|   | 1340        | <u>Upgrading in Current Occupation Programs</u> - Learning experiences concerned with skills and knowledge designed primarily to extend or update workers' competencies for occupations in which they are directly employed.   |
|   | 1350        | <u>Retraining for New Occupation Programs</u> - Learning experiences concerned with the skills and knowledge required for preparation for employment in a new and different occupation.  |
|   | 1360        | <u>Special Interest Programs</u> - Learning experiences concerned with skills and knowledge required to prepare adults for a subordinate occupation in addition to their vocation. Such programs also may be called vocational programs.   |
|   | 1370        | <u>Life Enrichment Programs</u> - Learning experiences concerned with skills and knowledge designed primarily for enjoyment, without regard to a vocation.   |
|   | 1390        | <u>Other Adult/Continuing Education Programs</u> - Other adult/continuing education programs which cannot be classified above.   |
| <b>Summer School Programs</b> - Instructional programs conducted during the summer.   |             |  |
|   | 1410        | <u>Elementary Summer School</u> - [NOTE: See 1120 - Elementary Programs above for its definition.]   |
|   | 1420        | <u>Secondary Summer School</u> - [NOTE: See 1130/1140 - Programs above for its definition.]  |
| <b>Other Instructional Programs</b> - Activities that provide students in grades Pre-Kindergarten through the 12th with learning experiences not classified elsewhere in the 1000 series.   |             |  |
|   | 1910        | <u>Athletic Activities</u> - LEA-sponsored activities, under the guidance and supervision of LEA staff, designed to provide opportunities for students to participate in athletic events. Expenditures for the physical education program are to be charged to another 1000 or a 2000 function.  |
|   | 1920        | <u>Student Activities</u> - LEA-sponsored activities, under the guidance and supervision of LEA staff, designed to provide opportunities for students to participate in co-curricular activities (e.g., band, chorus, choir, speech and debate). Activities not financed in whole or in part by public funds (e.g., club activities financed only by nonpublic funds) are to be accounted for as Agency Funds. |
|   | 1930 - 1990 | <u>Other</u> - Other instructional programs not classified above.  |
| <b>Support Services</b> - Support services provide 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. |             |  |
| <b>Support Services - Students</b> - Activities designed to assess and improve the well-being of students and to supplement the teaching process.   |             |  |
|   | 2110        | <u>Attendance and Social Work Services</u> - Activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here.   |
|   | 2111        | <u>Supervision of Attendance and Social Work Services</u> - The activities associated with directing, managing and supervising attendance and social work.   |

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|  |      | 2112 | <u>Attendance Services</u> - Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems, and enforcing compulsory attendance laws.  |
|  |      | 2113 | <u>Social Work Services</u> - Activities such as: investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.   |
|  |      | 2114 | <u>Student Accounting Services</u> - Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.  |
|  |      | 2119 | <u>Other Attendance and Social Work Services</u> - Attendance and social work services other than those described above.   |
|  | 2120 |      | <u>Guidance Services</u> - Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.  |
|  |      | 2121 | <u>Supervision of Guidance Services</u> - Activities associated with directing, managing and supervising guidance services.  |
|  |      | 2122 | <u>Counseling Services</u> - Activities concerned with the relationship between one or more counselors and one or more students as counselors, between students and students, and between counselors and other staff members. These activities are to help the student understand his or her educational, personal and occupational strengths and limitations; relate his or her abilities, emotions and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development. |
|  |      | 2123 | <u>Appraisal Services</u> - Activities that assess student characteristics, are used in administration, instruction and guidance, and assist the student in assessing his or her purposes and progress in career and personality development.  |
|  |      | 2124 | <u>Information Services</u> - Activities for disseminating educational, occupational and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.  |
|  |      | 2125 | <u>Record Maintenance Services</u> - Activities for compiling, maintaining and interpreting cumulative records of individual students, including systematic consideration of such factors as: Home and family background, Physical and medical status, standardized test results, Personal and social development, School performance.   |

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|      | 2126 | <u>Placement Services</u> - Activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the student's transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers. |
|      | 2129 | <u>Other Guidance Services</u> - Guidance services which cannot be classified above.   |
| 2130 |      | <u>Health Services</u> - Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.  |
|      | 2131 | <u>Supervision of Health Services</u> - Activities associated with directing and managing health services.   |
|      | 2132 | <u>Medical Services</u> - Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.   |
|      | 2133 | <u>Dental Services</u> - Activities associated with dental screening, dental care and orthodontic activities.  |
|      | 2134 | <u>Nursing Services</u> - Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.   |
|      | 2139 | <u>Other Health Services</u> - Health services not classified above.   |
| 2140 |      | <u>Psychological Services</u> - Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.  |
|      | 2141 | <u>Supervision of Psychological Services</u> - Directing, managing and supervising the activities associated with psychological services.  |
|      | 2142 | <u>Psychological Testing Services</u> - Activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests and personality. Activities also include the interpretation of these tests for students, school personnel and parents.   |
|      | 2143 | <u>Psychological Counseling Services</u> - Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselors in which the students are helped to perceive, clarify and solve problems or adjustment and interpersonal relationships.  |
|      | 2144 | <u>Psychotherapy Services</u> - Activities that provide 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.  |

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|      | 2149 | <u>Other Psychological Services</u> - Other activities associated with psychological services not classified above.   |
| 2150 |      | <u>Speech Pathology and Audiology Services</u> - Activities which identify, assess and treat children with speech, hearing and language impairments.  |
|      | 2151 | <u>Supervision of Speech Pathology and Audiology Services</u> - Activities associated with directing, managing and supervising speech pathology and audiology services.   |
|      | 2152 | <u>Speech Pathology Services</u> - Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents and teachers, as appropriate.   |
|      | 2153 | <u>Audiology Services</u> - Activities that identify children with hearing loss; determine the range, nature and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents and teachers, as appropriate. |
|      | 2159 | <u>Other Speech Pathology and Audiology Services</u> - Other activities associated with speech pathology and audiology services not classified above.   |
|      | 2160 | <b>School Resource Officer- Activities and programs associated with administration and enforcement of staff and student safety, including instruction of character education programs and mentoring of at-risk students.</b>  |
|      | 2190 | <u>Other Support Services - Students</u> - Other support services to students not classified elsewhere in the 2100 series.  |
|      |      | <b><u>Support Services - Instructional Staff</u></b> - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.  |
| 2210 |      | <u>Improvement of Instruction Services</u> - Activities primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.  |
|      | 2211 | <u>Supervision of Improvement of Instruction Services</u> - Activities associated with directing, managing and supervising the improvement of instruction services.   |
|      | 2212 | <u>Instruction and Curriculum Development Services</u> - 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.  |

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|--|------|------|---|
|  |      | 2213 | <u>Instructional Staff Training Services</u> - 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 workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves. |
|  |      | 2219 | <u>Other Improvement of Instruction Services</u> - Activities for improving instruction other than those classified above.  |
|  | 2220 |      | <u>Educational Media Services</u> - Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.                                |

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|  | 2221 | <u>Supervision of Educational Media Services</u> - Activities concerned with directing, managing and supervising educational media services.   |
|  | 2222 | <u>School Library Services</u> - Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function.  |
|  | 2223 | <u>Audio-visual Services</u> - Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audio-visual center, TV studio, and related work-study areas, and the services provided by audio-visual personnel.  |
|  | 2224 | <u>Educational Television Services</u> - Activities concerned with planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television.   |
|  | 2225 | <u>Computer-Assisted Instruction Services</u> - Activities concerned with planning, programming, writing and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.   |
|  | 2229 | <u>Other Educational Media Services</u> - Educational media services other than those classified above.  |
|  | 2290 | <u>Other Support Services - Instructional Staff</u> - Services supporting the instructional staff not classified elsewhere in the 2200 series.   |
| <b><u>Support Services - General Administration</u></b> - Activities concerned with establishing and administering policy for operating the LEA. |      |  |
|  | 2310 | <u>Board of Education Services</u> - Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.   |
|  | 2311 | <u>Supervision of Board of Education Services</u> - Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school board meeting. Legal activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. |
|  | 2319 | <u>Other Board of Education Services</u> - Board of Education services which cannot be classified under the preceding area of responsibility.  |
|  | 2320 | <u>Executive Administration Services</u> - Activities associated with the overall general administration of or executive responsibility for the entire LEA.  |

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|  | 2321 | <u>Office of the Superintendent Services</u> - Activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents in generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.   |
|  | 2329 | <u>Other Executive Administration Services</u> - Other general administrative services which cannot be recorded under the preceding function.  |
|  | 2330 | <u>Special Area Administration Services</u> - Activities concerned with area wide supervisory responsibility. This function could include the activities of the chief business official and directors of district wide instructional programs that have administrative responsibilities. It also would include such general administrative activities as federal programs coordinators. When two or more service areas are directed by the same individual, the services of that individual may be charged to this function or prorated between the service areas concerned.                           |
| <b><u>Support Services - School Administration</u></b> - Activities concerned with overall administrative responsibility for a school.   |      |  |
|  | 2410 | <u>Office of the Principal Services</u> - Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff in support of the teaching and administrative duties. |
|  | 2490 | <u>Other Support Services - School Administration</u> - Other school administration services. This function includes graduation expenses and department chairpersons.  |
| <b><u>Support Services - Business</u></b> - Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. The chief business official and the activities of the chief business official are included here. |      |  |
|  | 2510 | <u>Fiscal Services</u> - 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 | <u>Supervising Fiscal Services</u> - The activities of directing, managing and supervising the fiscal services area. They include the activities of the assistant superintendent, director or school business official who directs and manages fiscal activities.  |
|  | 2512 | <u>Budgeting Services</u> - Activities concerned with supervising budget planning, formulation, control and analysis.  |
|  | 2513 | <u>Receiving and Disbursing Funds Services</u> - Activities concerned with taking in money and paying it out. They include the current audit of receipts; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA; and the management of school funds.  |



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|  | 2514 | <u>Payroll Services</u> - Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement and social security.   |
|  | 2515 | <u>Financial Accounting Services</u> - Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.   |
|  | 2516 | <u>Internal Auditing Services</u> - Activities concerned with verifying the account records, which includes 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 | <u>Property Accounting Services</u> - Activities concerned with preparing and maintaining current inventory records of land, buildings and equipment. These records are used in equipment control and facilities planning.  |
|  | 2519 | <u>Other Fiscal Services</u> - Fiscal services which cannot be classified under the preceding functions.  |
|  | 2520 | <u>Purchasing Services</u> - Activities concerned with purchasing supplies, furniture, equipment and materials used in schools or school system operations.   |
|  | 2530 | <u>Warehousing and Distributing Services</u> - The activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail. They include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit or both.  |
|  | 2540 | <u>Printing, Publishing and Duplicating Services</u> - The activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters and notices.  |
|  | 2590 | <u>Other Support Services - Business</u> - Other support services to business not classified elsewhere in the 2500 series.  |
|  |      | <b><u>Support Services - Operation and Maintenance of Plant Services &amp; Equipment</u></b> - Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. |
|  | 2610 | <u>Supervision of Operation and Maintenance of Plant Services</u> - The activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.  |
|  | 2620 | <u>Operating Buildings Services</u> - Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting and ventilating systems, and repairing and replacing facilities and equipment. Also, included are the costs of building rental and property insurance.   |
|  | 2630 | <u>Care and Upkeep of Grounds Services</u> - Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance and the like.  |

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| 2640   | <u>Care and Upkeep of Equipment Services</u> - Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines and movable equipment.   |
| 2650   | <u>Vehicle Operation and Maintenance Services</u> (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, cleaning, painting, greasing, fueling and inspecting vehicles for safety, i.e., preventive maintenance. |
| 2660   | <u>Security Services</u> - <b>Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are security activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services.</b>   |
| 2690   | <u>Other Operation and Maintenance of Plant Services</u> - Operations and maintenance of plant services which cannot be classified elsewhere in the 2600 series. Includes remodeling or re-roofing projects that maintains the building for its intended use.  |
| <b><u>Support Services - Student Transportation Services</u></b> - Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to school activities.   |  |
| 2710   | <u>Supervision of Student Transportation Services</u> - Activities pertaining to directing and managing student transportation services.   |
| 2720   | <u>Vehicle Operation Services</u> - Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.   |
| 2730   | <u>Monitoring Services</u> - Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded, and in directing traffic at the loading stations.   |
| 2740   | <u>Vehicle Servicing and Maintenance Services</u> - Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling and inspecting vehicles for safety.  |
| 2790   | <u>Other Student Transportation Services</u> - Student transportation services which cannot be classified elsewhere in the 2700 series.  |
| <b><u>Support Services - Central</u></b> - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services. |  |
| 2810   | <u>Planning, Research, Development and Evaluation Services</u> - Activities associated with conducting and managing programs of planning, research, development and evaluation for a school system on a system-wide basis. These services are explained below:   |
|  | a. <u>Planning Services</u> include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.   |

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|  |      | b.   | <u>Research Services</u> include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.  |
|  |      | c.   | <u>Development Services</u> include activities in the deliberate evolving process of improving educational programs - such activities as using the products of research.  |
|  |      | d.   | <u>Evaluation Services</u> include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data considering the particular situation and the goals previously established.             |
|  | 2820 |      | <u>Information Services</u> - 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, the various news media, or personal contact.     |
|  |      | 2821 | <u>Supervision of Information Services</u> - The activities of directing, managing and supervising information services.  |
|  |      | 2822 | <u>Internal Information Services</u> - Activities concerned with writing, editing and providing administrative information to students and staff.   |
|  |      | 2823 | <u>Public Information Services</u> - 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.   |
|  |      | 2824 | <u>Management Information Services</u> - Activities concerned with writing, editing and other preparation necessary to disseminate to management (1) the information needed about the operation of the LEA and (2) information about the community, state and nation to make logical decisions. |
|  |      | 2829 | <u>Other Information Services</u> - Activities concerned with information services not classified above.  |
|  | 2830 |      | <u>Staff Services</u> - Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.   |
|  |      | 2831 | <u>Supervision of Staff Services</u> - The activities of directing, managing and supervising staff services.  |
|  |      | 2832 | <u>Recruitment and Placement Services</u> - Activities concerned with employing and assigning personnel for the LEA. <i>[NOTE: Background checks and fingerprinting costs would be recorded here.]</i>  |
|  |      | 2834 | <u>In-service Training Services</u> (for Non-instructional Staff) - The activities developed by the LEA for training of non-instructional personnel in all classifications.   |
|  |      | 2839 | <u>Other Staff Services</u> - Staff services which cannot be classified under the preceding functions.  |

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|   | 2840 | <u>Data Processing Services</u> - Activities concerned with preparing data for storage, storing data and retrieving them for reproduction as information for management and reporting.  |
|   | 2841 | <u>Supervising Data Processing Services</u> - Activities concerned with directing, managing and supervising data processing services.   |
|   | 2842 | <u>Systems Analysis Services</u> - Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment. |
|   | 2843 | <u>Programming Services</u> - Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.   |
|   | 2844 | <u>Operations Services</u> - Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines, data preparation devices, and data processing machines.  |
|   | 2849 | <u>Other Data Processing Services</u> - Activities concerned with data processing not described above.  |
| <b>Non-instructional Services</b> - Activities concerned with providing non-instructional services to students, staff or the community. |      |   |
|   | 3100 | <u>Food Service Operations</u> - Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.  |
|   | 3200 | <u>Enterprise Operations</u> - Activities that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here but rather to function 3100. One example could be the LEA bookstore.                |
|   | 3300 | <u>Community Services Operations</u> - Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a childcare center for working mothers, etc.   |
|   | 3900 | <u>Other Non-instructional Services</u> - Activities concerned with non-instructional services not described above.   |
|   | 3950 | <u>Scholarship Awards</u> - Payments to individual for scholarships.  |
|   | 3975 | <u>Subsidies to other LEAs</u> - Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.  |
| <b>Sixteenth Section</b> - Expenditures concerned with maintaining and improving sixteenth section lands.                               |      |   |
|   | 4100 | <u>Appraisal and Survey</u> - Expenditures for (1) an estimate of value, usually nonrenewable resources, by systematic procedures that include physical examination, pricing and often estimates, and/or (2) surveys.   |

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| 4200   | <u>Improving Land</u> - Expenditures for improvement of sixteenth section forestry land, including but not restricted to the deadening of undesirable hardwoods, the planting of trees, the cutting and maintaining of fire lanes, and the establishment of marked boundaries on all lands classified as forest lands.  |
| 4300   | <u>Drainage District Taxes</u> - Expenditures for the LEA's pro rata share of the costs, expenses, taxes and assessments relating to the drainage district.   |
| 4400   | <u>Allocation to Other LEA</u> - Expenditures to allocate revenue to municipal separate or other county school districts which share sixteenth section lands.   |
| 4500   | <u>Management Fees</u> - Expenditures for management fees and related costs.  |
| 4600   | <u>Attorney's Fees</u> - Expenditures for attorney's fees and related costs.  |
| 4700   | <u>Purchase of Lieu Lands</u> - Expenditures for acquisition of lieu lands.   |
| 4900   | <u>Other Expenditures/Expenses</u> - Other expenditures/expenses concerned with maintaining and improving sixteenth section lands.  |
| <b>Facilities Acquisition and Construction Services</b> - Activities concerned with acquiring land and buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. (Note: Include expenditures to be capitalized as additions to Buildings and Improvements, Improvement Other Than Buildings and/or Construction in Progress asset accounts. These expenditures <b>do not</b> include minor re-modeling or minor re-roofing expenditures.) |   |
| 5100   | <u>Site Acquisition Services</u> - Activities concerned with initially acquiring and improving new sites.   |
| 5200   | <u>Site Improvement Services</u> - Activities concerned with improving sites and with maintaining existing site improvements.   |
| 5300   | <u>Architecture and Engineering Services</u> - The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the LEA's property. Otherwise, charge these services to 5100, 5200, 5500 or 5600, as appropriate. |
| 5400   | <u>Educational Specifications Development Services</u> - Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.                   |
| 5500   | <u>Building Acquisition and Construction Services</u> - Activities concerned with buying or constructing buildings.   |
| 5600   | <u>Building Improvements Services</u> - Activities concerned with building additions and with installing or extending service systems and other built-in equipment.   |
| 5900   | <u>Other Facilities Acquisition and Construction Services</u> - Facilities acquisition and construction activities which cannot be classified above.  |
| <b>Debt Service</b> - The servicing of the general long-term debt of the LEA. Capital lease payments would be included here. <i>[Note: Normally only debt service on general long-term debt is recorded here. Interest on current debt (i.e., debt repayable within one year of incurring the debt) is charged to function 2513, and the receipt and payment of principal on that debt is handled as an adjustment to the balance sheet liability account of the applicable governmental type fund.]</i>   |   |

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|  | <b><u>Debt Payments</u></b>   |
| 6110   | <u>Transportation Loans Repaid</u> - Payments for the amounts due for transportation equipment loans.   |
| 6120   | <u>Three Mill - Ten Year Loans Repaid</u> - Payments for the amounts due for three mill- ten-year loans.  |
| 6130   | <u>Capital Lease Payments</u> - Payments for the amounts due for obligations under capital leases.  |
| 6140   | <u>General Obligation Bonds Repaid</u> - Payments for the amounts due for general obligation bonds.   |
| 6150   | <u>Limited Obligation Bonds Repaid</u> - Payments for the amounts due on limited obligation bonds.  |
| 6160   | <u>Shortfall Loans/Notes Repaid</u> - Payments for the amounts due on shortfall debt obligations.   |
| 6180   | <u>Certificates of Participation Repaid</u> - Payments for the amounts due on certificates of participation.  |
| 6190   | <u>Qualified Zone Academy Debt Repaid</u> - Payment of the final debt requirement according to the agreement with the lending institution. [Note: The yearly transfer amount to the lending institution would be recorded as 7600 Function Code.]   |
| 6191-6199  | <u>Other Debt</u> - Payments for the amounts due for other debt of an LEA.  |
|  | <b><u>Other Debt Service Payments</u></b>   |
| 6300   | <u>Advance Refunding Escrow</u> - Payments made to an escrow agent from sources other than refunding bonds proceeds.  |
| 6400   | <u>Payments for Arbitrage Commitments</u> - Payments made to the appropriate federal agency for arbitrage commitments   |
| 6500   | <u>Debt Issuance Cost</u> - Cost associated with the issuance of debt.  |
| 6600   | <u>Discount Amortization</u> - Difference between the stated rate of interest on the debt and the comparable market rate.   |
| 6900   | <u>Other</u> - Debt service payments not properly classified in categories above. Includes fiscal agent's fees (payments made to financial institutions or other fiscal agents for services rendered in paying interest and redeeming debt at maturity) and issuance costs (payments to bond underwriters, attorneys, and others for fees and costs associated with debt issuance). |
| <b>Other Financing Uses</b> - Several outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting controls. |   |
|  | <b><u>Transfers Out</u></b> - Recurring or routine transactions which withdraw money from one fund and place it in another without recourse. Interfund loans are not recorded here but are handled through the balance sheet accounts 131 and 441 in the funds affected.  |
| 7110   | <u>Indirect Costs Transfers Out</u> - Transfers from one fund (usually a Special Revenue Fund) to another fund (usually the district maintenance fund) as payment for costs incurred by the receiving fund that have been prorated to the paying fund.  |
| 7120   | <u>Other Transfers Out</u> - Operating transfers out which do not involve indirect costs.   |

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|   | <b><u>Other Financing Uses</u></b> |   |
|   | 7500                               | <u>Payment to Refunded Bond Escrow Agent</u> - Payments to an escrow agent from advance refunding bond proceeds.  |
|   | 7600                               | <u>Payment to Qualified Zone Academy Debt Escrow Agent</u> - Payments made to an escrow agent to be held for the retirement of the debt associated with the Qualified Zone Academy Debt.                |
|   | 7900                               | <u>Miscellaneous Other Financing Uses</u> - Other financing uses not classified elsewhere.  |
|   | 7925                               | <u>Special Items</u> - Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.   |
|   | 7950                               | <u>Extraordinary Items</u> - Transactions or other events that are both unusual in nature and infrequent in occurrence.   |
| <b>Direct Decreases in Fund Equity</b> - Decreases in fund equity that are not properly recorded as expenditures/expenses or other financing uses but must be reflected on the operations statement |                                    |   |
|   | 8100                               | <u>Prior Period Adjustments</u> - Decreases in fund equity due to prior period adjustments.   |
|   | 8200                               | <u>Decrease in Reserve for Inventory</u> - Decreases in fund equity due to decrease in fund balance reserved for inventories recorded under the purchase method.  |
|   | 8300                               | <u>Residual Equity Transfers Out</u> - Non-recurring or non-routine transfers of equity between funds. Normally only used for transfers of the residual balance of a discontinued fund to another fund. |