

SECTION M1 **EXPENDITURE FUNCTION 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 financial statement 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. For governmental funds and fiduciary funds, 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:

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

The essential elements of the accrual accounting method include:

1. The deferred outflows of resources and the subsequent amortization of the deferred costs (prepaid expenses, supplies, etc.),
2. The deferred inflows of resources 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 school district 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 school district must collapse these expanded codes back into code 1120. If they are **NOT** collapsed, the reports generated for MSIS/FETS will be rejected.

Expansions of Section M1 codes would require the school district's records to generate sub-totals for each expanded Section M1 codes and an overall total of the code expanded from.

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
1191-1195	Other Regular Programs
1196	Learning Management Systems (LMS)
1197-1199	Other Regular Programs

Special Programs:

1210	Gifted Education Programs
1220	Special Education Programs
1225	Private Facility Placement
1226	University Based Program 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 - 1294	Defined Special Programs
1295	Private School Participation
1296-1299	Other Special Programs

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.)
 - 2135-2139 Other Health Services
- 2140 Psychological and Behavioral Services
 - 2141 Supervision of Psychological Services
 - 2142 Psychological Testing Services
 - 2143 Psychological Counseling Services
 - 2144 Psychotherapy Services
 - 2145-2149 Other Psychological and Behavioral 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
- 2240 Academic Student Assessments
- 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)
 - 2835 Staff Health Services
 - 2839 Other Staff Services
- 2840 Data Processing Services
 - 2841 Supervising Data Processing Services
 - 2842 Systems Analysis Services
 - 2843 Programming Services
 - 2844 Operations Services
 - 2845 Network Support, Hardware Maintenance and Support
 - 2846 Professional Development for Non-Instructional Technology Personnel
 - 2849 Other Data Processing Services

Non-instructional Services

3100	Food Services Operations
3200	Enterprise Operations
3300	Community Services Operations
3900	Other Non-instructional Services
3940	COVID-19 Vaccination Incentive Program

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
5700	Improvements Other Than Buildings
5900	Other Facilities Acquisition and Construction Services

Debt Service

Debt Payments:

6110	Transportation Loans Repaid
6120	Three Mill / Ten Year Loans Repaid
6130	Finance Lease Payments (formerly Capital Lease Payments)
6140	General Obligation Bonds Repaid
6150	Limited Obligation Bonds Repaid
6160	Shortfall Loans/Notes Repaid
6170	16 th Section Principal Interest 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
7130	ESSER Preceding Years Personal Services – Salaries & Employee Benefits
7131	ESSER Preceding Years Purchased Professional and Technical Services
7132	ESSER Preceding Years Purchased Property Services
7133	ESSER Preceding Years Other Purchased Services
7134	ESSER Preceding Years Supplies
7135	ESSER Preceding Years Property
7136	ESSER Preceding Years Other Objects
7137	ESSER Preceding Years Other Uses of Funds

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

Instruction - 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, computer, the Internet, multimedia, telephone, and correspondence—that 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 (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for school level full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration.

Regular Programs - 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 disabilities. Regular programs include pre-kindergarten, kindergarten, elementary, middle-junior high and high school. High school is broken into three types of programs – preparatory for post-secondary education programs; preparatory for post-secondary employment programs; and other programs.

1105 Pre-Kindergarten Programs - 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.

1110 Kindergarten Programs - 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.

1120 Elementary Programs - 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.

1130 Middle-Junior High Programs - 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.

1140 High School Programs - 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. Dual Credit and Early College programs should be included here.

1142 Career and Technical Educational Programs - 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.

1191-
1195 Other Regular Programs - Any regular program other than those above. Examples: Over age students

1197-
1199

1196	<u>Learning Management System (LMS)</u> – A learning management system is a software application for the administration, documentation, tracking, reporting, automation, and delivery of educational courses, training programs, materials or learning development programs. It provides a framework that handles all aspects of the learning process (it’s where the LEA house, deliver, monitor student participation, assess student performance, and track instructional content). (Examples: Canvas, Google Classroom, and Schoology).
	Special Programs - Instructional activities designed primarily to deal with pupils having special needs. Special programs include gifted education, special education, and alternative school.
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 Facility Placement</u> – Instructional activities provided by residential and/or day treatment facilities such as Millcreek, Cares Center, Gulf Oaks, and Brentwood.
1226	<u>University Based Program Placement</u> – Instructional activities provided for students with exceptionality disabilities as defined in MS Code Section 37-23-31 by facilities such as MSU-T.K. Martin, USM-CCCD, and USM-DuBard.
1230	<u>Alternative School Programs</u> - Instructional activities associated with alternative education such as ISS and ISD in schools as well as the alternative instruction at a separate facility.
1240	<u>Juvenile Detention Center Program</u> - Educational services provided to students who are in Juvenile Detention Centers.
1250	<u>Title I Programs</u> - Activities associated with <u>specific</u> Title 1 programs that are not defined in other functions. These activities include homeless education reservation, EL or immigrant services, well-rounded education as defined by Title IV-A, intervention services, or specific school improvement programs/initiatives.
1260	<u>After School</u> – Activities associated with programs provided after the normal instructional day.
1270	<u>Remediation / Extended School Year</u> – Activities associated with providing remedial programs to students or providing programs after the normal instructional calendar. (Example: learning loss)
1280	<u>Tutorial / Supplemental Education Services</u> – Activities associated with providing tutorial services or other special supplemental education services. For example, intervention programs.
1285	<u>Dropout Prevention Programs</u> - Provision of instructional programs designed to reduce the state dropout rate and state truancy rate.
1290-1294	<u>Defined Special Programs</u> - Activities associated with coordinated early intervening services (CEIS), homeless, English language learners and migrant.
1295	<u>Private School Participation</u> - Instructional activities for private schools in a district as required by a federal program.
1296-1299	<u>Other Special Programs</u> - Other special learning experiences which cannot be classified in the preceding service areas.

	Adult/Continuing Education Programs - Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post- secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or to enrich the aesthetic qualities of life.
1310	Adult Basic Education Programs - 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	Advanced Adult Education Programs - 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.
1330	Occupational Programs - 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	Upgrading in Current Occupation Programs - Learning experiences concerned with skills and knowledge designed primarily to extend or update workers' competencies for occupations in which they are directly employed.
1350	Retraining for New Occupation Programs - Learning experiences concerned with the skills and knowledge required for preparation for employment in a new and different occupation.
1360	Special Interest Programs - 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	Life Enrichment Programs - Learning experiences concerned with skills and knowledge designed primarily for enjoyment, without regard to a vocation.
1390	Other Adult/Continuing Education Programs - Other adult/continuing education programs which cannot be classified above.
	Summer School Programs - Instructional programs conducted during the summer in which student promotion is intended.
1410	Elementary Summer School - [NOTE: See 1120 - Elementary Programs above for its definition.]
1420	Secondary Summer School - [NOTE: See 1130/1140 - Programs above for its definition.]
	Other Instructional Programs - Activities that provide students in grades Pre-Kindergarten through the 12th with learning experiences not classified elsewhere in the 1000 series.
1910	Athletic Activities - 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	Student Activities - 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, strings, chorus, choir, speech, and debate, JROTC, drama, cheer, and dance).
1930 - 1990	Other - Other instructional programs not classified above.

Support Services - 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.

Support Services - Students - 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.
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.
	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.
	2135-2139	<u>Other Health Services</u> - Health services not classified above. For example, occupational therapy, physical therapy, and vision services.
2140		<u>Psychological and Behavioral 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. (Examples: Psychologist, Behavior Specialist, Behavior Therapist)
	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 assessments. These tests measure ability, aptitude, 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.
	2145-2149	<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		<u>School Resource Services</u> - School Resource Officers that perform 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.
2190		<u>Other Support Services - Students</u> - Other support services to students not classified elsewhere in the 2100 series.
		<u>Support Services - Instructional Staff</u> - 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.
		2213	<u>Instructional Staff Training Services</u> - Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, 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. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
		2219	<u>Other Improvement of Instruction Services</u> - Activities for improving instruction other than those classified above.
	2220		<u>Library/Media Services</u> -Activities concerned with equipping the school library with printed materials, content, and resources to be used by students, staff, and other members of the instructional staff.
		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 supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations.
		2229	<u>Other Educational Media Services</u> - Educational media services other than those classified above.
	2240		<u>Academic Student Assessment</u> - Expenditures for academic assessments of students that are initiated by the school district or state education agency.
	2290		<u>Other Support Services - Instructional Staff</u> - Services supporting the instructional staff not classified elsewhere in the 2200 series.

	<u>Support Services - General Administration</u> - 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.	
	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 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.	
	<u>Support Services - School Administration</u> - 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 at the school building level.	
2490	<u>Other Support Services - School Administration</u> - Other school administration services. This function includes full-time department chairpersons.	

	Support Services - Business - 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>Short Term Loan Interest</u> - Interest on current debt (i.e., debt repayable within one year of incurring the debt, tax anticipation notes) 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.
	2514	<u>Payroll Services</u> - Activities concerned with periodically paying individuals entitled to remuneration for services rendered.
	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, surplus and distributing supplies, furniture, equipment, materials, and mail. This 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.	

	<u>Support Services - Operation and Maintenance of Plant Services & Equipment</u> - 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 physical plant facilities.
2620	<u>Operating Buildings Services</u> - Activities concerned with keeping the facilities clean and ready for daily use. They include operating the heating, lighting, ventilating and fire alarm systems. Includes preventive maintenance, repairing, and replacing facilities and equipment. Also, included are the costs of building rental and property insurance.
2630	<u>Care and Upkeep of Grounds /Non-Building Services</u> - Activities involved in maintaining and improving the land (but not the buildings). For example: snow removal, landscaping, grounds maintenance, irrigation system repair, drainage repairs, sink holes, playgrounds, fences, and pavilions.
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 (Other Than Student Transportation Vehicles)</u> - 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. Expenditures for driver's education programs should be coded to function 1000 instruction.
2660	<u>Safety and Security Services</u> - Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or in an 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, crossing guards), purchase of security vehicles and communication equipment, and related costs.
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 re- modeling or re-roofing projects that maintains the building for its intended use.
	<u>Support Services - Student Transportation Services</u> - 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. Bus monitors should be coded here.

	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 such as drug testing or license reimbursement.	
	Support Services - Central - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, 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.
		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 in light of 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
		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. [NOTE: Background checks and fingerprinting costs would be recorded here.]
	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. (Training for non-instructional technology staff should be reported in function 2846).
	2835	<u>Staff Health Services</u> - Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care outside of employee's health insurance.
	2839	<u>Other Staff Services</u> - Staff services which cannot be classified under the preceding functions.
2840		<u>Administrative Technology Services</u> - Activities concerned with 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.
	2841	<u>Supervising Data Processing Services</u> - Activities concerned with directing, managing and supervising data processing services.
	2842	<u>Systems Planning and Analysis</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>System Application Development</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.
	2845	<u>Network Support, Hardware Maintenance and Support</u> - Services that support the networks used for non-instructional activities.

	2846	<u>Professional Development for Non-instructional Technology Personnel</u> - Costs that are incurred when staff acquire knowledge and skills to support non-instructional technologies. Technology training for instructional staff should be reported in function 2213 (Instructional Staff Training).
	2849	<u>Other Data Processing Services</u> - Activities concerned with data processing not described above.
Non-instructional Services - 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.
	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. Parental involvement as well as fundraising activities may be coded here.
	3940	<u>COVID-19 Vaccination Incentive Program</u> – Activities concerned with vaccine incentives developed to increase vaccination rates across the country.
Sixteenth Section - 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.
	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, expenditures, 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</u> - Other expenditures concerned with maintaining and improving sixteenth section lands.

Facilities Acquisition and Construction Services - 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, Building Improvements, Improvements Other Than Buildings and/or Construction in Progress asset accounts. These expenditures **do not** include minor re-modeling or minor re-roofing expenditures which should be coded to a 2600 function.)

	5100	<u>Site Acquisition Services</u> - Activities concerned with initially acquiring and improving new sites with making permanent improvements to land such as grading, filing, and environmental remediation.
	5200	<u>Site Improvement Services</u> - Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
	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 preliminary 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, reconstruction, and remodeling, as well as with installing or extending service systems and other built-in equipment.
	5700	<u>Improvements Other Than Building</u> - Lighting, turf, scoreboards, parking lots, sidewalks, playgrounds that are depreciable (≥\$25,000 or greater). Projects <\$25,000 or less should be coded to 2600's.
	5900	<u>Other Facilities Acquisition and Construction Services</u> - Facilities acquisition and construction activities which cannot be classified above.

Debt Service - The servicing of the general long-term debt of the LEA. Capital lease payments would be included here. *[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.]*

	<u>Debt Payments</u>	
	6110	<u>Transportation Loans Repaid</u> - Payments for the amounts due for transportation equipment loans.
	6120	<u>Three Mill - Loans Repaid</u> - Payments for the amounts due for three mill up to ten-year term for buses and twenty-year term for buildings.

6130	<u>Finance Lease Payments (formerly Capital Lease Payments)</u> - Payments for the amounts due for obligations under finance leases (formerly 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.
6170	<u>16th Section Principal Loan Interest Repaid</u> – For the recording of the 4% interest on the 16 th Section Principal loan. Interest only. The repayment of the principal is a reduction to advances.
6180	<u>Certificates of Participation Repaid</u> - Payments for the amounts due on certificates of participation.
6190	<u>Tax Credit Bonds 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.] Examples include QZAB and QSCB bond payments.
6191-6199	<u>Other Debt</u> - Payments for the amounts due for other debt of an LEA.
<u>Other Debt Service Payments</u>	
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 (examples: underwriting, bond rating, and attorney fees).
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).
Other Financing Uses - Some outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting controls.	
	<u>Transfers Out</u> - 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. Used with object code 990.

	7120	<u>Other Transfers Out</u> - Operating transfers out which do not involve indirect costs. Used with object code 990.
<u>Other Financing Uses</u>		
	7130-7137	<u>Defined Transfers Out</u> – Operating transfers out for ESSER preceding fiscal years 2019-2020 (FY20) and 2020-2021 (21) expenditures.
	7500	<u>Payment to Refunded Bond Escrow Agent</u> - Payments to an escrow agent from advance refunding bond proceeds.
	7600	<u>Payment to Tax Credit Debt Escrow Agent</u> - Payments made to an escrow agent to be held for the retirement of the debt associated with the tax credit related debt. Examples include QZAB and QSCB.
	7900	<u>Miscellaneous Other Financing Uses</u> - Other financing uses not classified elsewhere. Repayments to state agencies, Loss on Termination of Lease (GASB 87) and Loss on Termination of IT Subscription (GASB 96) should be coded here.
	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. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. 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.
	7950	<u>Extraordinary Items</u> - Transactions or other events not within the control of management that are <i>both</i> unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster such as a fire, flood, tornado, hurricane, or hailstorm or costs related to an environmental disaster.
Direct Decreases in Fund Equity - Decreases in fund equity that are not properly recorded as expenditures/expenses or other financing uses but must be reflected on the operations statement. Use object code 990.		
	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 purchases 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.