

## CHART OF ACCOUNTS

### 3-0100.00 INTRODUCTION

#### 3-0100.10 INTRODUCTION

The following chart of accounts and definitions are essentially the same chart of accounts and definitions presented in the Accounting and Reporting System Design Manual issued by the Local Government Services Division in 1982. The chart of accounts and definitions continue to be in substantial conformity to those provided in Financial Accounting for Local and State School Systems ("2R<sup>2</sup>") published by the National Center for Education Statistics of the U.S. Department of Education.

#### 3-0100.20 FUND ACCOUNTING SYSTEM

Legal and accounting requirements of school districts make it necessary to establish a number of separate accounting entities. This is accomplished by organizing and operating a school district accounting system on a fund basis.

A fund is defined as a fiscal and accounting entity with a self-balancing set of asset, liability, fund equity, revenue, and expenditure accounts to record the flow of cash and other financial resources for a specific purpose or activity. Each fund must be accounted for separately so that its resources, obligations, revenues and expenditures or expenses, and fund equities are segregated from other funds. Funds are properly segregated when the accounts are kept separate and the resources of one fund are not used to meet the obligations of another without proper authorization and recording of interfund transactions.

#### 3-0100.30 TYPES OF FUNDS

The funds required by law and sound administration should be included within the following account group categories:

##### 1. Governmental Fund Types

- A. **General Fund.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. A district may have only one general fund.
- B. **Special Revenue Funds.** These funds are used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are:
  - restricted state or federal grants-in-aid and
  - restricted tax levies

In some cases, a separate fund is used for each identified restricted source. In other cases, one fund is used, supplemented by the classification Project Reporter Code.

## CHART OF ACCOUNTS

### 3-0100.30 TYPES OF FUNDS (cont'd)

- C. **Capital Projects Funds.** These funds are used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. Multiple capital projects are identified in a single fund using the classification Project Reporter Code.
- D. **Debt Service Fund.** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest on bonds and SIDs.
- E. **Permanent Fund.** This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs. These are sometimes referred to as non-expendable endowments.

### 2. Proprietary Fund Types

- F. **Enterprise Funds.** These funds may be used to account for any activity for which a fee is charged to external users for goods and services. Enterprise funds are required to be used to account for an activity whose principal revenue sources meet any of the following criteria:
  - Legal requirement to recover costs through fees and charges
  - Policy decision of the governing board of management to recover the costs of providing services through fees or charges

Some examples of typical enterprise activities are day care or preschool services, the bookstore operation, the athletic stadium, or the community swimming pool.

- G. **Internal Service Funds.** These funds may be used to account for any activity within the school district that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing and duplicating.

## CHART OF ACCOUNTS

### 3-0100.30 TYPES OF FUNDS (cont'd)

#### 3. Fiduciary Fund Types

H. **Trust Funds.** These funds are used to account for assets held by a school district in a trustee capacity for others (e.g. members and beneficiaries of pension plans, external investment pools, or other trust arrangements) and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment health care plans; refer to GASB 43 and 45 for guidance on the recognition of these liabilities). Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).

- **Pension Trust Funds.** These funds are used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system.

- **Investment Trust Funds.** These funds are used to account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.

- **Private-Purpose Trust Funds.** These funds are used to account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

I. **Agency Funds.** These funds are used for money that is held in a custodial capacity by a school district for individuals, private organizations, or other governments.

**Account Groups.** Prior to FY2004, there were two accounts groups which were used to establish accounting control and accountability for the school district's general fixed assets and the unmatured principal of the general long-term debt. These account groups are the General Fixed Asset Account Group (GFAAG) and the General Long-Term Debt Account Group (GLTDAG).

These account groups were replaced in FY2004 with two schedules:

Schedule of Changes in Fixed Assets (SCFA)

Schedule of Changes in Long-Term Liabilities (SCLTL)

## CHART OF ACCOUNTS

### **3-0100.40 NUMBER OF FUNDS**

Funds may be established as authorized by law or as approved by the Office of Public Instruction as provided in Administrative Rule 10.10.406. Since financial administration becomes more complex and rigid with each additional fund, it is desirable to have as few funds as legal and sound administrative requirements make possible.

### **3-0100.50 BUDGETED AND NONBUDGETED FUNDS**

Section 20-9-201, MCA provides that a formal budget be adopted for the following "budgeted funds" in order to expend any money from these eleven funds:

01	General Fund
10	Transportation Fund
11	Bus Depreciation Reserve Fund
13	Tuition Fund
14	Retirement Fund
17	Adult Education Fund
19	Nonoperating Fund
28	Technology Fund
29	Flexibility Fund
50	Debt Service Fund
61	Building Reserve Fund

All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from these funds to the amount of cash balance in a fund.

### **3-0100.60 ACCOUNTING POLICIES AND PROCEDURES**

Accounting methods are found in Topic 5 Accounting Policies and Procedures.

### **3-0200.00 SCHOOL FUND CLASSIFICATION AND DEFINITIONS**

#### **3-0200.10 SCHOOL FUND ACCOUNT STRUCTURE**

The fund account structure consists of a three digit number. The first digit designates whether the fund is used in a (1) elementary district, (2) high school & K-12 district, or (3) special education cooperative. The first digit is also referred to as "level." The next two digits identify the fund.

Fund Number Account Structure:

**X X X**

**District Fund**

Each fund number must be preceded by a digit as follows to designate an elementary or high school/K-12 district or a special education cooperative.

**1XX** - elementary district (e.g. 101 Elementary General Fund)

**2XX** - high school/K-12 district (e.g. 211 High School Bus Depreciation Fund)

**3XX** - special education cooperative (e.g. 382 Special Education Cooperative Fund)

**CHART OF ACCOUNTS**

**3-0200.20 SCHOOL FUND CLASSIFICATION**

Fund Number	Fund Type	Legal Authority
<b>GOVERNMENTAL FUNDS</b>		
01	<b>General Fund</b>	20-9-301
<b>10 - 44</b>	<b>Special Revenue Funds*</b>	
	Budgeted Special Revenue Funds	
10	Transportation	20-10-143
11	Bus Depreciation	20-10-147
13	Tuition	20-5-323/324
14	Retirement	20-9-501
17	Adult Education	20-7-705
19	Non-Operating Fund	20-9-505
28	Technology Fund	20-9-533
29	Flexibility Fund	20-9-543
	Non-Budgeted Special Revenue Funds	
12	School Food Services	20-10-201
15	Miscellaneous Programs Fund	20-9-507
18	Traffic Education	7/20-9-510
20	Lease-Rental Agreement	20-9-509
21	Compensated Absences Liability Fund	20-9-512
24	Metal Mines Tax Reserve	20-9-231
25	State Mining Impact	90-6-307
26	Impact Aid Fund (P.L. 81-874)	20-9-514
27	Litigation Reserve Fund	20-9-515
<b>45 - 49</b>	<b>Permanent Funds</b>	
45	Permanent Endowment Fund	20-9-604/OPI
Approved	(Earnings, not principal, must be spent on district operations)	
<b>50 - 59</b>	<b>Debt Service Funds</b>	
50	Debt Service	20-9-438
<b>60 - 69</b>	<b>Capital Projects Funds</b>	
60	Building	20-9-508
61	Building Reserve	20-9-502

## CHART OF ACCOUNTS

### 3-0200.20 SCHOOL FUND CLASSIFICATION (cont'd)

Fund Number	Fund Type	Legal Authority
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#### PROPRIETARY FUNDS

<b>70 - 72</b>	<b>Enterprise Funds</b>	
70	Day Care	OPI Approved
71	Industrial Arts	OPI Approved
72	Enterprise - Miscellaneous	OPI Approved
<b>73 - 79</b>	<b>Internal Service Funds</b>	
73	Data Processing	OPI Approved
74	Purchasing	OPI Approved
75	Central Transportation	OPI Approved
76	Instructional Materials Center	OPI Approved
77	Miscellaneous Internal Service	OPI Approved
78	Self Insurance Fund - Health	20-3-331
79	Self Insurance Fund - Liability	20-3-331

#### FIDUCIARY FUNDS

<b>80 - 85</b>	<b>Trust Funds</b>	
81	Private Purpose Trust Fund (Non-expendable)	20-9-604
82	Interlocal Agreement (This fund should be preceded with the digit 3 when used by Special Education Cooperatives.)	20-7-457/20-9-511/ 20-7-801/20-9-701
83	Investment Trust Fund	20-9-213(4)
84	Student Extracurricular Activities	20-9-504
85	Misc. Private Purpose Trust Fund (Expendable)	OPI Approved
<b>86 - 95</b>	<b>Agency Funds</b>	
86	Payroll Clearing Fund	20-9-220
87	Claims Clearing Fund	20-9-220
88	Investment Earnings Clearing	OPI Approved
89	Retirement/COBRA Insurance	2-18-704
90	Agency -- A	OPI Approved
91	Agency -- B	OPI Approved
92	Reserved	
93	Reserved	
94	Reserved	
95	Cafeteria/Flex Plan	OPI Approved

#### ACCOUNTABILITY SCHEDULES

Fixed Assets (SCFA)	Required for reporting
Long-Term Liability (SCLTL)	Required for reporting

## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS

#### GOVERNMENTAL FUNDS

**01 GENERAL FUND** - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds. The General Fund is a budgeted fund.

#### BUDGETED SPECIAL REVENUE FUNDS\*

**10 TRANSPORTATION FUND** - Authorized by Section 20-10-143, MCA, for the purpose of financing the maintenance and operation of district owned school buses, contracts with private carriers for school bus service, individual transportation contracts, and any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program. The fund may be used only to support costs of home-to-school transportation.

**11 BUS DEPRECIATION RESERVE FUND** - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes. However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable.

**13 TUITION FUND** - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

**14 RETIREMENT FUND** - Authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement.

School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, the Food Services Fund (12) or Impact Aid Fund (26). Cooperatives may only charge the Retirement Fund for retirement benefits associated with employees whose salaries are paid from the cooperative's Interlocal Agreement Fund (82) if the interlocal agreement fund is supported solely from districts' general fund and state special education allowable cost payments.

## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

**17 ADULT EDUCATION FUND** - Authorized by Section 20-7-705, MCA, for the purpose of financing adult education with student fees and district mill levies. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in Miscellaneous Programs Fund.

**19 NON-OPERATING FUND** - Authorized by Section 20-9-505, MCA, for the purpose of accounting for activities of a district in non-operating status. The fund is established through residual equity transfers from all other funds except for the debt service fund and the miscellaneous programs fund.

**28 TECHNOLOGY FUND** - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel. Funded by a state grant authorized by Section 20-9-534, MCA, and a voted levy.

**29 FLEXIBILITY FUND** - Authorized by Section 20-9-543, MCA, for the purpose of paying salaries, operating expenses, building expenses, and purchasing supplies and equipment. Funded by a state grant and voted levy.

### NON-BUDGETED SPECIAL REVENUE FUNDS\*

**12 FOOD SERVICES FUND** - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

**15 MISCELLANEOUS PROGRAMS FUND** - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

**18 TRAFFIC EDUCATION FUND** - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

**20 LEASE-RENTAL FUND** - Authorized by Section 20-9-509, MCA, for the purpose of accounting for revenues and expenditures related to lease or rental of school property.

**21 COMPENSATED ABSENCE FUND** - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.



## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

#### GOVERNMENTAL FUNDS

##### NON-BUDGETED SPECIAL REVENUE FUNDS\* (cont'd)

**24 METAL MINE TAX RESERVE FUND** - Authorized by Section 20-9-231, MCA, for the purpose of accounting for revenues collected under Section 15-37-117(1), MCA, and 7-6-2225, MCA related to hard rock mining. Money may be expended from this fund for any purpose provided by law.

**25 STATE MINING IMPACT FUND** - Authorized by Section 90-6-307 and 309. Property Tax Prepayments from a mineral developer under section 90-6-309, MCA, deposited in the State Mining Impact Fund (25). Receipts and subsequent expenditures of the tax prepayments must be tracked separately from other receipts in the fund using project reporter codes (ARM 8.104.211(2)). The district must provide tax credits in later years to the company making prepayment, according to written agreements.

**26 IMPACT AID FUND** - (Title VIII) Authorized by Section 20-9-514, MCA for the purpose of the receipt and expenditure of Public Law 81-874 Impact Aid.

**27 LITIGATION RESERVE FUND** - Authorized by Section 20-9-515, MCA for the purpose of paying legal settlements and court judgments ordered against the district. Costs named in the legal settlement/judgment order may be paid using the fund. Funded using budgeted transfers from the general fund when litigation is pending. Non-budgeted fund. Funds remaining after settlement/judgment must be returned to the general fund.

##### PERMANENT FUNDS

**45 PERMANENT ENDOWMENT FUND** - Authorized by Section 20-9-604, MCA, to account for trusts and endowments that only allow use of interest earnings, and not principal, to support the district's programs. [If principal cannot be spent and the endowment benefits individuals, outside groups, or other governments, use 81 Private Purpose Trust Fund (non-expendable). If principal can be expended, use 85 Private Purpose Trust Fund for trusts used for outside party benefits (scholarships, etc.) or 15 Miscellaneous Programs Fund for expendable trusts that benefit the district programs.]

##### DEBT SERVICE FUNDS

**50 DEBT SERVICE FUND** - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

#### CAPITAL PROJECTS FUNDS

**60 BUILDING FUND** - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

**61 BUILDING RESERVE FUND** - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

#### PROPRIETARY FUNDS

#### ENTERPRISE FUNDS

**70 DAYCARE ENTERPRISE FUND** - The Day Care/Preschool Enterprise Fund is used to account for day care services operated on a commercial basis with little or no financial support from federal or state sources. This fund may be used when approved by the Office of Public Instruction.

**71 INDUSTRIAL ARTS FUND** - The Industrial Arts Fund is used to account for major industrial arts programs operated on a commercial basis with little or no financial support from federal or state sources. Such programs include recurring construction of residential housing, fabrication or manufacture of furniture, tools, or other similar items, or service-oriented activities such as engine rebuilding, welding, or drafting. This fund may be used when approved by the Office of Public Instruction.

**72 MISCELLANEOUS ENTERPRISE FUND** - The Miscellaneous Enterprise Fund is used to account for programs operated on a commercial basis with little or no financial support from federal or state sources. This fund may be used when approved by the Office of Public Instruction.

#### INTERNAL SERVICE FUNDS

**73 DATA PROCESSING INTERNAL SERVICE FUND** - The Data Processing Internal Service Fund is used to account for data processing services provided to schools or other departments of the district on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

**74 PURCHASING INTERNAL SERVICE FUND** - The Purchasing Internal Service Fund is used to account for purchasing services provided to in-district schools or other departments on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

#### PROPRIETARY FUNDS

##### INTERNAL SERVICE FUNDS (cont'd)

**75 CENTRAL TRANSPORTATION INTERNAL SERVICE FUND** - The Central Transportation Internal Service Fund is used to account for transportation services provided to in-district elementary and high school districts and other programs such as student extracurricular activities on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

**76 INSTRUCTIONAL MATERIALS CENTER INTERNAL SERVICE FUND** - The Instructional Materials Center Internal Service Fund is used to account for instructional material services provided to elementary and high schools in the district on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

**77 MISCELLANEOUS INTERNAL SERVICE FUND** - The Miscellaneous Internal Service Fund is used to account for miscellaneous activities operated on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

**78 SELF INSURANCE - HEALTH** - Used to account for financial activities for health plans maintained under 20-3-331, MCA, on a self-insurance basis. Self-insurance funds must be run on an actuarially-sound basis. This fund may be used when approved by the Office of Public Instruction.

**79 SELF INSURANCE - LIABILITY** - Used to account for financial activities for liability insurance maintained under 20-3-331, MCA, on a self-insurance basis. Self-insurance funds must be run on an actuarially-sound basis. This fund may be used when approved by the Office of Public Instruction.

#### FIDUCIARY FUNDS

##### TRUST FUNDS

**81 PRIVATE PURPOSE TRUST FUND** - (Non-expendable trusts benefitting non-district operations). This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.

**82 INTERLOCAL AGREEMENT FUND** - The Interlocal Agreement Fund is authorized by Sections 20-7-457, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.

## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

#### FIDUCIARY FUNDS

##### TRUST FUNDS (Cont'd)

**83 INVESTMENT TRUST FUND** - This fund is used to account for the external portion (i.e., the portion that does not belong to the school district) of the investment pools operated by the school district.

**84 STUDENT EXTRACURRICULAR ACTIVITIES FUND** - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the "Student Activity Fund Accounting" guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

**85 PRIVATE PURPOSE TRUST FUND** - (Expendable trusts benefiting non-district operations).- The Miscellaneous Trust Fund is used to account for revenues and expenditures related to other miscellaneous trust-type activities where the trust agreement allows both principal and interest to be used for purposes that do not support district programs. (For non-expendable endowments, districts would usually use Fund 45 for district activities or Fund 81 for non-district activities.) This fund may be used when approved by the Office of Public Instruction.

##### AGENCY FUNDS

**86 PAYROLL CLEARING FUND** - The Payroll Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Payroll Fund in an amount equal to unremitted payroll liabilities (if the "gross pay method" is used in the Payroll Fund) and warrants issued against the Payroll Fund. Fund is optional and may be discontinued by the County Treasurer.

## CHART OF ACCOUNTS

### 3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

#### FIDUCIARY FUNDS

##### AGENCY FUNDS (Cont'd)

**87 CLAIMS CLEARING FUND** - The Claims Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Claims Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Claims Fund in an amount equal to unremitted payroll liabilities (if the "net pay method" is used in the Payroll Fund) and warrants issued against the Claims Fund. Fund is optional and may be discontinued by the County Treasurer.

**88 INVESTMENT EARNINGS CLEARING FUND** - The Investment Earnings Clearing Fund is an agency fund used to account for total earnings on investments. The total amount in the fund is distributed monthly, usually on a percentage basis of month-end cash in each fund to total cash to the appropriate funds which generated the investment earnings. This fund may be used when approved by the Office of Public Instruction.

**89 RETIREMENT/COBRA INSURANCE FUND** - The Retirement/COBRA Insurance Fund is authorized by Section 2-18-704, MCA, to account for the receipt and disbursement of premium payments received from former district employees who have retired or terminated employment and elected to continue to participate in the district's health insurance program.

**90-94 MISCELLANEOUS AGENCY FUNDS** - Miscellaneous Agency Funds A and B are used to account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party. These funds may be used when approved by the Office of Public Instruction.

**95 CAFETERIA/FLEX PLAN FUND** - The Cafeteria/Flex Plan Fund is used for cafeteria plans under IRC Section 125 administered by a third party. The assets in Fund 95 should correspond to an equal liability amount owed to employee participants of the plan plus accumulated net earnings.

##### ACCOUNTABILITY SCHEDULES

**SCHEDULE OF CHANGES IN FIXED ASSETS (SCFA)** - Used to track additions, deletions, and depreciation of fixed (capital) assets, except fixed assets related to fiduciary funds.

**SCHEDULE OF CHANGES IN LONG TERM LIABILITIES (SCLTL)** - Used to track additions and reductions of long-term liabilities, except long-term liabilities related to fiduciary funds.

\* Per GASB 54 a Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects. Depending on your district's treatment of fund balance, the funds on this list may or may not meet the definition, and therefore may be combined with the General Fund for financial reporting purposes.

## CHART OF ACCOUNTS

### 3-0300.00

#### ACCOUNT STRUCTURE FOR BALANCE SHEET ACCOUNTS, REVENUE ACCOUNTS AND EXPENDITURE ACCOUNTS

### 3-0300.10 ACCOUNT DEFINITION

An account is defined as a descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source. The classification and structure of accounts are the framework around which an accounting and reporting system is developed. The test for adequacy of an account structure is, "Does it provide the information necessary for administrative decision making and reporting purposes?"

Balance sheet accounts, consisting of assets, liabilities, and fund equity, are referred to as real accounts and continue from year to year. Revenue and expenditure accounts are referred to as nominal accounts since these accounts accumulate activity for one accounting period only. The phrase "close the books" means that all nominal account balances have been transferred to the fund equity accounts. Nominal accounts always begin the new accounting period with a zero balance. Collectively, balance sheet accounts are referred to as the "general ledger" or "GL." Revenue and expenditure accounts are referred to as the "subsidiary ledger" or "SL."

### 3-0300.20 NATIONAL ACCOUNT STRUCTURE

The account structure will be a master classification of balance sheet, revenue, and expenditure accounts from which selections can be made for reporting comparable transactions on a uniform basis. In order to facilitate meaningful cost data comparisons with national educational statistics and meet reporting requirements of various federal revenue sources, the account structure will be based on the structure proposed in Financial Accounting for Local and State School Systems, published by the U.S. Department of Education. The structure is flexible and will allow for expansion to meet increased reporting needs as well as unique needs of the individual user.

### 3-0300.30 BALANCE SHEET ACCOUNT STRUCTURE

The account structure for balance sheet accounts consists of a three digit fund number (see Topic 3-0200.10) and a three digit balance sheet account number (see Topic 3-0400.10).

Balance Sheet Account Structure:

X X X	X X X	X X X
District/Fund	Balance Sheet Account	Project Reporter Code-Optional

Balance sheet accounts are based upon five principal groups, which are:

- (1) Accounts 100 - 200 Assets and Other Debits
- (2) Accounts 400 - 499 Budgeting/Nominal Accounts-Revenue Control
- (3) Accounts 600 - 699 Liabilities, Deferred Revenues, and Other Credits
- (4) Accounts 800 - 899 Budgeting/Nominal Accounts-Expenditure Control
- (5) Accounts 900 - 999 Equity

Within each group, the accounts are arranged in the order in which they normally appear on the balance sheet. The Budgeting/Nominal Accounts-Revenue and Expenditure Control classifications are for interim report purposes only. These accounts are not included with balance sheet accounts on year-end financial statements because they are nominal accounts; that is, they are closed to fund balance at the end of a fiscal period and relate only to that period. Their inclusion on interim financial statements is recommended, however, and so they are included with the balance sheet accounts.

## CHART OF ACCOUNTS

### ACCOUNT STRUCTURE FOR BALANCE SHEET ACCOUNTS, REVENUE ACCOUNTS AND EXPENDITURE ACCOUNTS

#### 3-0300.40 REVENUE/OTHER FINANCING SOURCES ACCOUNT STRUCTURE

The account structure for revenue and other financing sources accounts consists of a three digit fund number (see Topic 3-0200.10) and a four digit source account (see Topic 3.0500.10). A three digit project reporter is also used for special accounting and reporting purposes for state and federal grants or other special reporting projects (see Topic 3-0600.50).

X X X	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter Code-Optional

The first digit of the subsidiary source account number designates the first level of reporting for one of the following six broad categories of revenue sources. The next three digits provide additional summary levels within one of the six categories.

Current or Recurring	
1000	- Revenue from Local Sources
2000	- Revenue from County Sources
3000	- Revenue from State Sources
4000	- Revenue from Federal Sources
Non-Current or Non-Recurring	
5000	- Other Financing Sources
6000	- Adjustments to Beginning Fund Balance

#### 3-0300.50 EXPENDITURE/OTHER FINANCING USES ACCOUNT STRUCTURE

The expenditure and other financing uses account structure is the most extensive. It is designed to give the desired informational breakdown of expenditures and other financing uses without being overly cumbersome. As mentioned, the structure is flexible and will allow for expansion to meet increased reporting needs. The account structure includes the following dimensions:

A. Fund	Three digits
B. Operational Unit (Optional)	Two digits
C. Program	Three digits
D. Function	Four digits
E. Object	Three digits
F. Project Reporter	Three digits

X X X	X X	X X X	X X X X	X X X	X X X
Fund	Oper Unit (Optional)	Program	Function	Object	Project Reporter -Optional

- A. **Fund** - The fund numbers are described in detail in Topic 3-0200.10.
- B. **Operational Unit** - (optional) is used to denote an instructional center or individual school unit. Individual organization codes are not intended to be used for departments, sections or other cost centers. This level of subdivision can be accomplished using the functional category codes. A district-wide code can be used for those expenditures not applicable to other organization categories. See Topic 3-0600.10.

## CHART OF ACCOUNTS

### ACCOUNT STRUCTURE FOR BALANCE SHEET ACCOUNTS, REVENUE ACCOUNTS AND EXPENDITURE ACCOUNTS

#### 3-0300.50 EXPENDITURE/OTHER FINANCING USES ACCOUNT STRUCTURE (cont'd)

- C. **Program** - A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district the framework to classify expenditures by program for cost determination purposes. See Topic 3-0600.30.
- D. **Function** - refers to the purpose for which an activity or program exists or is used. It includes the area subfunctions, activities, and subactivities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making. See Topic 3-0600.40.
- E. **Object** - refers to the good or service obtained. See Topic 3-0600.50.
- F. **Project Reporter** - The project reporter code permits a school district to accumulate expenditures to meet a variety of specialized reporting requirements at local, state and federal levels. A unique project reporter code should be assigned to the revenue and expenditure accounts used to account for each grant or project. This code permits the user to relate expenditures to a specific revenue source. It is designed specifically for state and federal grants, but may be used to track local projects within a fund. See Topic 3-0600.50.

The following table shows uses for project reporter codes:

001 - 899	To be assigned by districts as needed. For federal grants, OPI recommends using the OPI "money type" as the first two digits to designate the funding source, authority or expenditure purpose. Refer to OPI's Grants Handbook for a list of these money type codes. The third digit may be used to designate a special project or fiscal year.
900 - 909	Reserved
910 - 949	Assigned by OPI for budget amendments under MCA 20-9-161.
950 - 959	Assigned by OPI for budget transfers under MCA 20-9-208.



**CHART OF ACCOUNTS**

**ACCOUNT STRUCTURE FOR  
BALANCE SHEET ACCOUNTS, REVENUE ACCOUNTS AND EXPENDITURE ACCOUNTS**

**3-0300.60 ACCOUNT STRUCTURE SUMMARY**

The underline type in each account category represents the level of detail that will usually be required for reporting to the Office of Public Instruction on the Trustees Financial Summary (TFS). For example, a school district may use several function codes within 2300 General Administration, e.g. 2314 Election Services, 2315 Audit Services, 2321 Office of the Superintendent Services. The account balances in all of these functions beginning with 23 would be "rolled up" or subtotaled to the 23XX level (X is used here to indicate the level to roll up the account balances) for TFS purposes. Full account information at all levels may be requested for federal quarterly reports or as supplemental information to be attached to the TFS.

The smaller type represents additional informational levels that may be used at the option of the local school district administration.

Each separate block and the "X" in each block represent a summary level for reporting purposes.

**Balance Sheet Accounts:**

Assets, Liabilities, and Fund Equity Accounts:

X X X	X X X	X X X
District/Fund	Balance Sheet Account	Project Reporter Code-Optional

**Operating Statement Accounts**

Revenue Accounts:

X X X	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter Code-Optional

Expenditure Accounts:

X X X	X X	X X X	X X X X	X X X	X X X
District/Fund	Oper Unit (Optional)	Program	Function	Object	Project Reporter -Optional

## CHART OF ACCOUNTS

### 3-0400.00 BALANCE SHEET ACCOUNT DEFINITIONS

#### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS

##### **Assets and Other Debits - Budgeting/Nominal Accounts**

Assets and Other Debits include what is owned and other items not owned as of the date of the balance sheet but expected to become fully owned at some future date. Budgeting and Nominal Accounts include control accounts 401 Estimated Revenue and Other Financing Sources and 402 Revenue and Other Financing Sources and are used for interim reporting purposes only. See Topic 3.0300.30 and 3.0700.10.

##### **Code**

##### **Definition**

##### **Assets**

- 101 **Cash and Cash Equivalents.** All currency, coin, checks, money orders, and bank drafts on hand or on deposit with the county treasurer normally in non-interest bearing accounts. Include extracurricular savings accounts and certificate of deposits or other interest bearing instruments maturing within 90 days. See Section 20-9-212(1), MCA. The amount reported as Cash on the Trustees Financial Summary should be the total of cash less warrants payable account 620.
- 103 **Petty Cash.** A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and warrant would be too expensive and time consuming. See Topic 5-1100.
- 104 **Change Cash.** A specific sum of money kept on hand to provide change in currency or coin.
- 105 **Cash with Fiscal Agents.** Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.
- 110 **Investment Accounts Outside County Treasurer.** See Section 20-9-235, MCA
- 111 **Investments.** Securities held for the production of income in the form of interest. See Section 20-9-213(4), MCA and Topic 5-0900. Includes equity in shared investment pools under 20-9-213(4), MCA.
- 112 **Increases and Decreases in the Fair Value of Investments.** To report gains or losses on investments at market or fair value per GASB 31.
- 113 **Unamortized Discounts on Investments (Normal Credit Balance).** The excess of the face value of securities over the amount paid for them which has not yet been written off. Use of this account is normally restricted to long-term investments.
- 114 **Interest Receivable on Investments.** The amount of interest earned on investments but not yet received in cash. This amount is usually calculated at the end of each fiscal year. Accrued interest purchased should be recorded in account 115. See Topic 5-0900.
- 115 **Accrued Interest on Investments Purchased.** Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. Upon receipt and deposit of the interest, an entry is recorded debiting cash and crediting the Purchased account for the amount of interest purchased and crediting the 1510 Interest Earnings revenue account for the balance. See Topic 5-0900.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
120	<b>Taxes Receivable-Real Property.</b> The uncollected portion of real property taxes which a school district has levied and which has become due. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
129	<b>Allowance for Uncollectible Taxes - Real Property (Normal Credit Balance).</b> The portion of real property taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
130	<b>Taxes Receivable—Personal Property.</b> The uncollected portion of personal property taxes (including mobile homes) which a school district has levied and which has become due. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
139	<b>Allowance for Uncollectible Taxes—Personal Property (Normal Credit Balance).</b> The portion of personal property taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
140	<b>Taxes Receivable-Other.</b> The uncollected portion of other taxes which a school district has levied and which has become due. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
149	<b>Allowance for Uncollectible Taxes - Other (Normal Credit Balance).</b> The portion of other taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
150	<b>Taxes Receivable—Protested Taxes.</b> The undistributed portion of taxes paid under protest maintained in the County Protested Tax Fund pending final court disposition. Separate accounts may be maintained on the basis of tax roll year, current and delinquent, and type of tax. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
159	<b>Allowance for Uncollectible Taxes—Protested Taxes (Normal Credit Balance).</b> The portion of protested taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
160	<b>Interfund/Loan Receivable from Other Funds.</b> An asset account used to record an amount owed by one fund to another fund in the same school district. This account normally has the same amount as account 601 Interfund/Loan Payable to Other Funds. See Topic 5-0500.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
170	<b>Due from Other Funds.</b> An asset account used to indicate amounts receivable for goods or services provided to one fund by another fund in the same school district. This account normally has the same balance as account 606 Due to Other Funds. See Topic 5-0500.
180	<b>Due from Other Governments.</b> Amounts due to the reporting school district from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, tuition, and charges for services rendered by the reporting district for another governmental entity. See Topic 5-0200.
190	<b>Accounts Receivable.</b> Amounts owing on open accounts from private persons, firms, or corporations for goods and services furnished by a school district (but not including amounts due from other funds or from other governmental units). See Section 2-18-704(3), 20-6-607, 20-7-507, 20-7-704, 20-9-509, 20-9-214, 20-10-122, 20-10-123, and 20-10-204, MCA and Topic 5-0200.
199	<b>Allowance for Uncollectible Accounts Receivable (Normal Credit Balance).</b> The portion of accounts receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Accounts Receivable account.
210	<b>Bond Proceeds Receivable.</b> An account used to designate the amount receivable upon sale of bonds.
220	<b>Inventories for Consumption - Material and Supplies.</b> The cost of supplies and materials on hand for future distribution to and consumption by requisitioning units. See Topic 5-0600.
230	<b>Inventories for Resale.</b> The value of goods held by a school district for resale rather than for use in its own operations. See Topic 5-0600.
240	<b>Prepaid Items.</b> Expenses entered in the accounts for benefits not yet received. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. See Topic 5-0700.
250	<b>Deposits.</b> Funds deposited by the school district as a prerequisite to receiving services and/or goods.

**Non-current Assets.** Those tangible assets which the school district intends to hold or continue in use over a long period of time greater than one year. Non-current assets include long-term receivables which are expected to be collected after one year or longer and fixed assets such as land, buildings, improvements, and equipment.

Fixed asset accounts are used in proprietary and fiduciary funds. See Topic 5-1200.

311	<b>Land.</b> A fixed asset account which reflects the acquisition value of land owned by a school district. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition. Land is not depreciated. See Topic 5-1200.
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## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
321	<p><b>Land Improvements.</b> A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.</p> <p>By definition, "infrastructure assets" are immovable and of value only to the governmental unit (e.g., sidewalks, gutters, bridges). Land improvements are generally considered non-exhaustible assets because of their significantly long expected useful life. Therefore, land improvements are not normally depreciated. See Topic 5-1200.</p>
331	<p><b>Buildings and Building Improvements.</b> A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition. See Topic 5-1200.</p>
332	<p><b>Allowance for Depreciation of Buildings and Building Improvements (Normal Credit Balance).</b> Accumulated amounts for depreciation of buildings and building improvements. The recording of depreciation is required in proprietary and fiduciary funds.</p>
341	<p><b>Machinery and Equipment.</b> Tangible property of a permanent nature, other than land and buildings. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings. This account includes costs incurred in acquisition of machinery and equipment such as installation costs, freight, etc. If textbooks are considered fixed assets under Board policy, record their cost here. See Topic 5-1200.</p>
342	<p><b>Allowance for Depreciation of Machinery and Equipment (Normal Credit Balance).</b> Accumulated amounts for depreciation of machinery and equipment. The recording of depreciation is required in proprietary and fiduciary funds.</p>
351	<p><b>Construction Work in Progress.</b> The cost of construction work undertaken but not yet completed. This account is closed to 321 Land Improvements, 331 Buildings and Building Improvements, or 341 Machinery and Equipment as appropriate upon completion of construction. See Topics 5-1200 and 5-1400.</p>
370	<p><b>Long-Term Receivables.</b> The long-term portion on amounts due to the school district from contracts, leases, or other long-term receivables. When initially established, long-term receivables are usually offset by crediting the 680 Deferred Revenue account for the same amount.</p>

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

**Budgeting Accounts and Other Debits.** The 401 Estimated Revenues and Other Financing Sources account is a budget control account and has a debit balance. The 402 Revenue and Other Financing Sources Control account has a credit balance and is compared to 401 Estimated Revenues and Other Financing Sources account to determine the status of actual revenues collected or accrued. These nominal accounts are used for interim reporting purposes only. The 402 Revenue and Other Financing Sources Control account is closed to the 970 Fund Balance account and 401 Estimated Revenues and Other Financing Sources account is closed to 972 Budgetary Fund Balance at the end of the fiscal year.

Code	Definition
401	<b>Estimated Revenues and Other Financing Sources Control Account (Normal Debit Balance/Budget Account).</b> This account normally has a debit balance and is used in conjunction with 801 Appropriations and 972 Budgetary Fund Balance. The total amount of estimated revenues and other financing sources to be received during the fiscal year is recorded in this account. This account is used only in budgeted funds and only appears in interim balance sheets prepared during the year. At the end of the fiscal year, this account is closed to 972 Budgetary Fund Balance and does not appear in the year-end balance sheet. See Topic 5-0200.
402	<b>Revenue and Other Financing Sources Control Account (Normal Credit Balance).</b> The total of all revenues and other financing sources recognized during a fiscal year. This represents the increases in net current assets of governmental type funds and net total assets for proprietary funds. On balance sheets prepared during the year for budgeted funds, this account is compared to 401 Estimated Revenues and Other Financing Sources account to determine the status of actual revenues collected or accrued. At the end of the fiscal period, this account is closed to 970 Unreserved Fund Balance and does not appear in a balance sheet prepared at the close of the fiscal period. See Topic 5-0200.
490	<b>Non-Budgeted Revenues - GAAP Purposes.</b> This account is offset by 890 Non-Budgeted Expenditures and is used for special GAAP reporting purposes for items such as capital leases. GAAP requires that the total principal portion of capital leases be recorded as revenue and expenditure in the year the capital lease is made. The 490 and 890 accounts are used to prepare GAAP financial statements and do not appear on the Annual Trustees Financial Summary which is prepared on the budgetary basis. See Topic 5-1330.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

#### **Liabilities, Deferred Revenue, Budgeting, and Fund Equity Accounts**

Liability accounts are used to record debts or other amounts owed by the school district.

The 680 deferred revenue account is used to account for amounts which have met asset recognition criteria but not revenue recognition criteria. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting a deferred revenue account for the same amount.

The 801 Appropriations account is a budget control account and has a credit balance. The 802 Expenditure and Other Uses and 803 Encumbrance Control Accounts have debit balances and are compared to the 801 Appropriations account for budget control purposes. These accounts are used only for interim reporting purposes during the year. The 802 Expenditure Control and Other Uses and 803 Encumbrance Control accounts are closed to the 970 Fund Balance account and the 801 Appropriations account is closed to 972 Budgetary Fund Balance at the end of the fiscal year.

Fund equity accounts represent the difference between fund assets and fund liabilities. Reserved fund equity accounts describe the portion of fund balance that is (1) not available for appropriation and/or (2) is legally segregated for a specific future use.

#### **Code**

#### **Definition**

**Current Liabilities.** Those debts the school district expects to pay within a short period of time, usually within a year or less.

- 601 **Interfund/Loan Payable to Other Funds.** A liability account used to record a debt owed by one fund to another fund in the same school district. This account normally has the same balance as account 160 Interfund/Loan Receivable from Other Funds. See Topic 5-0500.
- 606 **Due to other Funds.** A liability account used to indicate amounts owed for goods or services provided to one fund by another fund in the same school district. This account normally has the same balance as account 170 Due from Other Funds. See Topic 5-0500.
- 611 **Due to other Governments.** Amounts owed by the reporting school district to another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected by the reporting unit for another unit, loans, and charges for services rendered to the reporting district by another governmental entity. See Topic 5-0200.
- 620 **Warrants Payable.** Liability for warrants issued but unredeemed by the county treasurer. See Section 20-9-212, 20-9-220, 20-9-221, and 20-9-223, MCA. The balance in the warrants payable account should equal the total of the monthly list of outstanding unpaid warrants and is the reconciling item between the district and county treasurer. See A.R.M. 10.10.501(3). The amount reported as Cash on the Trustees Financial Summary should be the total of cash less warrants payable.
- 621 **Accounts Payable.** Liabilities on open account owing to private persons, firms, or corporations for goods and services received by a school district (but not including amounts due to other funds of the same school district or to other governmental units). See 20-9-207, 20-9-209, 20-9-210, 20-9-221, and 20-9-226, MCA and Topic 5-0300.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
622	<b>Judgments Payable.</b> Amounts due to be paid by a school district as the result of court decisions, including condemnation awards in payment for private property taken for public use. See Section 20-9-161(3), 15-1-402(6)c and 20-9-403(e), MCA and Topic 5-1300.
623	<b>Registered Warrants Payable.</b> Liability for unredeemed warrants which have been registered for payment by the county treasurer. See Section 20-9-212 and 7-6-2604, MCA.
630	<b>Contracts Payable/Lease Obligations - Current.</b> Amounts due on contracts or leases for assets, goods, and services received by a school district. See Section 20-6-609, 20-6-625, 20-10-110, MCA and Topics 5-0300 and 5-1300.
631	<b>Construction Contract Retainage Payable.</b> Amounts due on construction contracts pending final inspection, or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price. See Topic 5-1400.
632	<b>Construction Contracts Payable.</b> Amounts due on contracts for construction of buildings, structures, and other improvements. See Topic 5-1400.
640	<b>Matured Bonds Payable.</b> Unpaid bonds which have reached or passed their maturity date. See Topic 5-1300.
641	<b>Bonds Payable - Current.</b> Bonds which have not reached or passed their maturity date but are due within one year or less. See Topic 5-1300.
642	<b>Unamortized Premiums on Bonds Sold.</b> This account is used only in Proprietary Funds. An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds. For premiums received on general obligation bonds refer to definition for revenue source 5110.
650	<b>Notes or Loans Payable - Current.</b> Short-term tax anticipation notes or the current portion of long-term notes (see liability account 720) made with Board of Investments as provided by Section 7-6-1101 through 7-6-1116 and 20-9-471, MCA. See Topic 5-1300.
655	<b>Matured Interest Payable.</b> Unpaid interest on notes or bonds which have reached maturity date. See Topic 5-1300.
656	<b>Accrued Interest Payable - Current.</b> Accrued interest on registered warrants or notes and bonds which have not reached their maturity date but are due within one year or less. Occasionally bonds are sold in between interest payment dates. Accordingly accrued interest is paid by the bondholders at the time of the initial bond sale and then returned when the first interest payment is made. This accrued interest is recorded here. See Topic 5-1300.
660	<b>Accrued Operating Expenses Payable.</b> Operating expenses incurred in the current accounting period which are not payable until a subsequent accounting period. See Topic 5-0300.



## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
661	<b>Accrued Salaries and Benefits Payable.</b> Salary and fringe benefit costs incurred during the current accounting period but which are not paid until a subsequent accounting period. See Topic 5-0300.
670	<b>Payroll Deductions and Withholdings Payable.</b> Amounts deducted from employees' salaries for withholding taxes and other purposes. A separate liability account may be used for each type of deduction. See Topics 5-0300 and 5-0800. Includes a liability for unexpended cash balances from a flex plan from fund 95.
680	<b>Deferred Revenues.</b> The deferred revenue account is used to account for amounts which have met asset recognition criteria but not revenue recognition criteria of "measurable and available." Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the deferred revenue account for the same amount. Rent or fees received in advance and long-term receivables such as the lease-sale of a building are other examples of deferred revenue. See Topic 5-0200.
690	<b>Deposits Payable.</b> Liability for deposits received as a prerequisite to receiving services and/or goods such as cash bid bonds or cash performance bonds. See Section 18-2-201, MCA.
695	<b>Due to Fiscal Agent.</b> Amounts due to fiscal agencies, such as commercial banks, for servicing a school district's matured indebtedness.
<b>Long-Term Liabilities.</b> The remaining portion of debt that is not due within the current year.	
710	<b>Bonds Payable/Non-Current.</b> The remaining principal on bonds which are not due within the current year. See Topic 5-1300.
720	<b>Notes Payable/Non-Current.</b> The non-current balance remaining due on notes made with the Board of Investments as provided in Section 20-9-471, MCA, or notes sold in anticipation of federal or state revenue as provided in Section 7-7-109, MCA. See Topic 5-1300.
730	<b>Lease Obligations/Non-Current.</b> Principal remaining to be paid on lease purchase agreements and capital leases. See Section 20-6-609, 20-6-625, 20-10-110 MCA. See Topic 5-1300.
740	<b>Contracts Payable.</b> Amounts remaining unpaid on contractual agreements including mortgages. See Topic 5-1300.
750	<b>Judgments Payable.</b> Long-term portion of judgments remaining unpaid. See Section 20-9-161(3), 15-1-402(6)c and 20-9-403(e), MCA. See Topic 5-1300.
760	<b>Compensated Absences Payable.</b> Accumulated liabilities for vacation and sick leave pay due to teaching or non-teaching personnel upon termination. See Topic 5-1300.
770	<b>Special Assessments Payable.</b> The remaining principal portion due on special assessments.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

**Budgeting/Nominal Accounts.** The 801 Appropriations account is a budget control account and has a credit balance. The 802 Expenditures and Other Uses Control account and 803 Encumbrances Control account have debit balances. On balance sheets prepared during the fiscal year, the 802 Expenditure and Other Uses Control and 803 Encumbrances Control account are shown as deductions from the 801 Appropriations account to arrive at the total unexpended balance of appropriations. These accounts are used only for interim reporting purposes during the year. The 802 Expenditure and Other Uses Control and 803 Encumbrance Control accounts are closed to the 970 Fund Balance account and the 801 Appropriations account is closed to 972 Budgetary Fund Balance at the end of the fiscal year.

Code	Definition
801	<b>Appropriations (Normal Credit Balance/Budget Account).</b> This account normally has a credit balance and is used in conjunction with the 401 Estimated Revenues and Other Financing Sources account and 972 Budgetary Fund Balance account. The total amount of estimated expenditures and other financing uses is recorded in this account. This account is used only in budgeted funds and only appears in interim balance sheets prepared during the year. At the end of the fiscal year, this account is closed to 972 Budgetary Fund Balance and does not appear in the year-end balance sheet.
802	<b>Expenditures and Other Uses Control Account (Normal Debit Balance).</b> This account designates the total of expenditures paid or accrued in a fiscal year. On balance sheets prepared during the year for budgeted funds, this account is shown as a deduction from the 801 Appropriations account to arrive at the total unexpended and unencumbered balance of appropriations. This account is closed to 970 Unreserved Fund Balance and does not appear in the year-end balance sheet. See Topic 5-0300.
803	<b>Encumbrances Control Account (Normal Debit Balance/Budget Account).</b> This account designates obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. On interim balance sheets, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance of appropriations. At the end of the fiscal year, the balance in the Encumbrances account is usually transferred to 802 Expenditures Control (budgetary basis). This account usually does not appear in the year-end balance sheet. See Topic 5-0400.
890	<b>Non-Budgeted Expenditures - GAAP Purposes.</b> This account is offset by 490 Non-Budgeted Revenues and is used for special GAAP reporting purposes for items such as capital leases. GAAP requires that the total principal portion of capital leases be recorded as revenue and expenditure in the year the lease is entered into. The 490 and 890 accounts are used to prepare GAAP financial statements and do not appear on the Annual Trustees Financial Summary which is prepared on the budgetary basis. See Topic 5-1330.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

**Fund Equity Accounts.** These accounts show the difference between fund assets and fund liabilities. Agency funds do not have fund equity accounts. In governmental type funds, the reserved fund balance accounts indicate that a portion of the fund balance is not available for appropriation or is legally segregated for a specific future use. The Unreserved Fund Balance Account represents the amount which is available for reappropriation.

#### Code

#### Definition

#### Proprietary Funds / Accounts 920 - 940

- 921 **Capital Assets, Net of Related Debt.** This account is used to record the net asset component invested in capital assets, net of related debt, which represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used in proprietary funds only.
- 930 **Restricted Net Assets.** This account is used to record the net assets component—restricted net assets—which represents net assets restricted by sources internal or external to the organization. This account is to be used in proprietary funds only.
- 940 **Unrestricted Net Assets.** This account is used to record the net asset component—unrestricted net assets — which represents net assets not classified in accounts 921 and 930. This account is to be used in proprietary funds only.

#### Governmental Funds / Accounts 950-972

- 951 **Fund Balance - Reserve for Inventories.** A reserve established equal to the balance in the related asset accounts 220 and 230 when the purchase method of accounting for inventories is used. This account may not be used if the consumption method of accounting is used. See Topic 5-0600.
- 952 **Reserved.**
- 953 **Fund Balance - Reserve for Encumbrances.** A reserve which segregates a portion of a fund balance for commitments related to purchases of personal property or construction in progress. See Topic 5-0400.
- 954 **Fund Balance - Reserve for Endowments.** A reserve representing the amount of endowment principal that is legally restricted for endowment purposes. Use only in Permanent Endowment Fund (45) and Private Purpose Trust Fund (81).
- 960 **Fund Balance - Reserve for Non-Current Assets.** A reserve which segregates a portion of a fund balance to indicate that non-current assets are not available for appropriation. The balance in this account must be equal to the balances in the related non-current asset accounts.
- 961 **Fund Balance - Reserve for Operations.** A reserve established by the Board of Trustees which segregates a portion of a fund balance to provide operating reserves in accordance with Section 20-9-104, 20-10-144, 20-9-501(3), and 20-7-713, MCA. See reserve limits specified in those MCA sections.

## CHART OF ACCOUNTS

### 3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
963	<b>Reserve for Unused Protested/Delinquent Taxes.</b> A reserve established by the Board of Trustees which segregates a portion of a fund balance as provided in Section 20-9-104, MCA, for the unused receipts of taxes protested in a prior fiscal school year, and unused receipts of delinquent taxes. Penalties and interest received with delinquent and protested taxes may be included in the reserve; however, interest earned on the reserve itself once it is retained by the district may not be included in the reserve. Retain documentation to verify this reserve.
964	<b>Reserve for Unused Tax Audit Receipts.</b> A reserve established by the Board of Trustees which segregates a portion of a fund balance as provided in 20-9-104(56), MCA for unused receipts from a Department of Revenue tax audit. Penalties and interest received from the tax audit may also be included; however, interest earned on the reserve itself once it is retained by the district may not be included in the reserve. Retain documentation to verify this reserve.
966	<b>Reserved.</b>
970	<b>Unreserved Fund Balance.</b> The excess of the assets of a fund over its liabilities and reserves. The Unreserved Fund Balance account represents the amount which is available for reappropriation.
971	<b>(Reserved.)</b> See revenue source code 9710 for recording residual transfers in and expenditure program code 999, function 9999, and object 971 for recording residual equity transfers out.
972	<b>Budgetary Fund Balance.</b> This account is used to record the difference between the 401 Estimated Revenues and Other Financing Sources account and the 801 Appropriations account. This difference should equal the amount of fund balance reappropriated or the anticipated increase to operating reserves. The balance in this account must be zero after the 401 and 801 accounts are closed to this account at fiscal year end.
980	<b>Assets Held in Trust.</b> This account represents the net assets for fiduciary funds. The balance in this account is the difference between the total assets and total liabilities of the fund. The title of the account depends on the type of fiduciary fund:  Pension Funds: "Assets Held in Trust for Pension Benefits" Investments Funds: "Assets Held in Trust for Pool Participants" Private Purpose Trust Funds: "Assets Held in Trust for Other Purposes"

## CHART OF ACCOUNTS

### 3-0500.00 REVENUE AND OTHER FINANCING SOURCES

#### 3-0500.10 REVENUE AND OTHER FINANCING SOURCES ACCOUNTS

Revenue and other financing sources accounts have a normal credit balance and are used to describe all of the financial resources recognized during a fiscal year. These accounts represent the increases in net current assets of governmental type funds and net total assets for proprietary funds.

Revenue subsidiary source accounts are nominal accounts and always begin each fiscal year with a zero balance. During the fiscal year, school districts have the option of recording the total debits and credits in these accounts on a monthly basis to the 402 Revenue and Other Financing Sources Control Account or recording debits and credits directly to each revenue subsidiary source account. When the 402 control account is used, the total of all subsidiary revenue and other financing sources account balances must equal the balance in the 402 control account. This is usually checked on a monthly basis.

At the end of the fiscal year, the subsidiary accounts **or** the 402 Revenue and Other Financing Sources Control Account are transferred (“closed out”) to 970 Unreserved Fund Balance. Revenue and other financing sources accounts appear in the operating statement prepared at the close of the fiscal year.

#### 3-0500.20 REVENUE AND OTHER FINANCING SOURCES ACCOUNT STRUCTURE

The account structure for revenue and other financing sources accounts consists of a three digit fund number (see Topic 3-0200.10) and a four digit source account (see Topic 3.0500.10). A three digit project reporter is also used for special accounting and reporting purposes for state and federal grants or other special reporting projects (see Topic 3-0600.50).

X X X	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter Code-Optional

The first digit of the subsidiary source account number designates the first level of reporting for one of the following six broad categories of revenue sources. The next three digits provide additional summary levels within one of the six categories.

Current or Recurring  
1000 - Revenue from Local Sources  
2000 - Revenue from County Sources  
3000 - Revenue from State Sources  
4000 - Revenue from Federal Sources

Non-Current or Non-Recurring  
5000 - Other Financing Sources  
6000 - Adjustments to Beginning Fund Balance

7000 – American Recovery & Reinvestment Act (ARRA). ARRA coding is provided at the following link - [http://www.opi.mt.gov/pdf/schoolfinance/ARRA/Guidance\\_ARRA.pdf](http://www.opi.mt.gov/pdf/schoolfinance/ARRA/Guidance_ARRA.pdf)

### 3-0500.30 PROJECT REPORTER CODES

The project reporter code permits a school district to accumulate revenues and expenditures to meet a variety of specialized reporting requirements. It is designed specifically for state and federal grants, but may be used for other special reporting purposes. The project reporter code can be configured in any manner to meet individual user needs. It is optional except when expenditures must be reported by funding source such as federal and state grants. Any three digit number may be assigned as project reporter code except that codes in the range 910-999 are reserved for assignment by the Superintendent of Public Instruction. When a project reporter code is used it should be defined on the last page of the Trustees Financial Summary.

#### Local, State and Federal Grants

A unique project reporter code must be assigned to the revenue and expenditure accounts used to account for each local, state or federal grant. The first two digits may be used to designate a specific funding source, authority, OPI money type, or expenditure purpose and the third digit may be used to designate a specific project or fiscal year. This code permits the user to relate expenditures to a specific revenue source when the same project reporter code is assigned to the expenditure and revenue accounts used to account for a state or federal grant.

For example, the first two digits could be used as follows:

77 - Federal Handicapped IDEA Part B Grant

The third digit could be used to designate the fiscal period.

8 = 2008

9 = 2009

778 => 2008 Federal Handicapped IDEA Part B Grant

Revenue: X15-4560-778

Expenditure: X15-456-1000-112-778

779 => 2009 Federal Handicapped IDEA Part B Grant

Revenue: X15-4560-779

Expenditure: X15-456-1000-112-779

#### Project Reporter Numbers:

000 - 899 To be assigned by district as needed.

900 - 909 Reserved

910 - 949 Assigned by OPI when a budget amendment is approved.

950 - 959 Assigned by OPI for cash budget transfers under MCA 20-9-208.

#### Special Reporting Purposes

The project reporter code must also be used to track emergency/budget amendment expenditures. OPI will assign a project reporter for each budget amendment. For example:

910 - General Fund Budget Amendment Expenditure: 101-100-1000-112-**910**

A project reporter code could also be used to meet specialized reporting requirements. For example a district may wish to track special education expenditures by state sources and district sources:

111 - Special Education - State Sources Expenditure: 101-280-1000-610-**111**

112 - Special Education - District sources Expenditure: 101-280-1000-610-**112**

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS

Code	Definition
<b>Revenue from Local Sources</b>	
<b>Taxes.</b> Compulsory charges levied by a school district for the purpose of financing services performed for the common benefit.	
1110	<b>District Tax Levy.</b> Taxes levied on property within the school district.
1111	<b>District Levy — Real Property.</b> Includes the voted and permissive amounts levied Ad Valorem on the real property in the school district. Record current and current year delinquent and/or protested collections here.
1112	<b>District Levy — Personal Property.</b> Includes the voted and permissive amounts levied Ad Valorem on the personal property in the school district. Record current and delinquent collections here.
1113	<b>District Levy — Special Mobile Equipment.</b> Personal property taxes on special mobile equipment. (61-3-431, MCA)
1114	<b>District Levy—Personal Property/Mobile Homes.</b> Includes the voted and permissive amounts levied Ad Valorem on the mobile homes in the school district. Record current and current year delinquent and/or protested collections here.
1115	<b>Reserved.</b>
1116	<b>District Levy—Net and Gross Proceeds.</b> Includes the voted and permissive amounts levied Ad Valorem on mine net proceeds (Section 15-23-part 5) and gross proceeds on metal mines (Section 15-23-part 8). Record current and delinquent collections here.
1117	<b>District Levy—Distribution of Prior Year’s Protested/Delinquent Taxes.</b> Distributions from the County Protested Tax Fund based upon a court decree in settlement of protested taxes of a prior year and/or distributions of delinquent taxes of a prior year to be used if identifying prior year collections as excess reserves. Investment earnings included with the initial distribution should be reported here. Subsequent investment earnings should be recorded using revenue source 1510. Usually only used in General Fund. Reported in 1110, 1111, or 1112 in other budgeted funds.
1118	<b>District Levy—Department of Revenue Tax Audit Receipts.</b> Distributions of additional Ad Valorem taxes, penalties and interest resulting from an audit by the Department of Revenue. See A.R.M. Title 10 Chapter 46. Usually only used in General Fund. Reported in 1110, 1111, or 1112 in other budgeted funds.
1123	<b>Coal Gross Proceeds.</b> A flat tax on the value of coal production effective fiscal year 1990 1991. This tax is not a part of the taxable valuation and should be budgeted for as Non-Tax Revenue. See Section 15-23-703, MCA
1130	<b>Tax Title and Property Sales.</b> Amounts collected from the sale of real property sold to collect the property taxes owed against it. See Section 7-8-2306, MCA

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
1190	<b>Penalties and Interest on Taxes.</b> Amounts collected as penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date to the date of actual payment. Do not use 1110 District Levy to record penalties and interest on taxes. See AGO Vol 42 No 71.
<b>Tuition and Fees.</b> Revenue from outside sources for education provided by the local school.	
1310	<b>Individual Tuition.</b> Revenue from individuals for students attending daytime sessions during regular school term. See Section 20-5-320, 20-5-324, and 20-9-141, MCA.
1311	<b>Driver's Education Fees.</b> Fees from individuals for students attending driver's education sessions during regular school term. Fees collected for the summer session should be recorded using revenue source 1982. See Section 20-7-507, MCA.
1320	<b>School Tuition from Other School Districts within State.</b> Revenue from other school districts or counties within the state for students attending day school sessions during the regular term. Section 20-5-320, 20-5-324, and 20-9-141, MCA.
1330	<b>School Tuition from Other School Districts outside State.</b> Revenue from other school districts outside the state for students attending day school sessions during the regular term. Section 20-5-320, 20-5-324, and 20-9-141, MCA.
1340	<b>Fees for Adult Education.</b> Revenue for students attending adult education courses. Section 20-7-704, MCA.
<b>Transportation Fees.</b> Revenue from transporting students to and from school and school activities.	
1410	<b>Individual Transportation Fees.</b> Revenue from individuals for transporting ineligible or non-public students to and from daytime sessions during the regular school term. See Section 20-10-122 and 20-10-123, MCA.
1420	<b>Transportation Fees from Other School Districts within the State.</b> Section 20-10-144.
1430	<b>Transportation Fees from Other School Districts outside the State.</b> Section 20-10-144.
1440	<b>Other Transportation Fees.</b> Revenue from transporting students to school activities. Section 20-9-214, MCA.
<b>Earnings on Investments.</b> Revenue from holdings invested for earning purposes.	
1510	<b>Interest Earnings.</b> Interest revenue on investments in United States obligations, saving accounts, time certificates of deposit, STIP, or other interest-bearing investments. Interest on capital leases is included here. See Section 20-9-213 and 20-6-607, MCA. Also record dividends on investments here.
1530	<b>Net Increase (Decrease) in the Fair Value of Investments.</b> To report gains or losses on investments from market or fair value changes in accordance with GASB 31. Gains realized from the sale of U.S. Treasury Bills represent interest income and should be credited to account 1510.



### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
	<b>Food Service.</b> Revenue from food sales to students and adults. Section 20-10-207, MCA.
	<b>Daily Sales—Reimbursable Programs.</b> Revenue from students for the sale of breakfasts, lunches and milk which are considered reimbursable by the United States Department of Agriculture.
1611	<b>National School Lunch Program.</b> Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1612	<b>School Breakfast Program.</b> Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
1613	<b>Special Milk Program.</b> Revenue from students for the sale of reimbursable milk as part of the Special Milk Program and Kindergarten Milk Program.
1614	<b>Snack Program.</b> Revenue from students for the sale of reimbursable snacks as part of the School Snack Program.
	<b>Daily Sales—Non-Reimbursable Programs.</b> Revenue from students for the sale of non-reimbursable breakfasts, lunches and milk. This category would include sales of a second type A lunch to pupils.
1621	<b>Lunch Sales.</b> Revenue from students for the sale of lunches that are not reimbursable by the National School Lunch Program.
1622	<b>Breakfast Sales.</b> Revenue from students for the sale of breakfasts that are not reimbursable as a part of the School Breakfast Program.
1623	<b>Milk Sales.</b> Revenue from students for the sale of milk that is not reimbursable as a part of the Special Milk Program and Kindergarten Milk Program.
1624	<b>Snack Sales.</b> Revenue from students for the sale of snacks that are not reimbursable as a part of the Snack Program.
1630	<b>Catering Sales.</b> Revenue from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA-sponsored functions and athletic banquets.
1632	<b>Daily Adult Sales.</b> Revenue from adults for the sale of breakfasts, lunches, and milk.
1634	<b>Daily Ala Carte Sales.</b> Revenue from students or adults for daily ala carte sales.
1636	<b>Summer Program - Adult Sales.</b>

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
1700	<b>Student Extracurricular Activity Receipts.</b> Total revenue received from student extracurricular activities. See Section 20-9-214 and 20-9-504, MCA, and Topic 3-0200.20.
1800	<b>Revenue from Community Services Activities.</b> Revenue from community services activities operated by a school. For example, revenue received from operation of a skating facility by a school as a community service would be recorded here.
1900	<b>Other Revenue from Local Sources.</b> Other revenue from local sources which is not classified above. Record canceled prior period outstanding warrants for immaterial amounts here. Canceled prior period outstanding warrants for material amounts should be recorded using revenue source 6100 Material Prior Period Revenue Adjustments (Topic 5-0280). Other miscellaneous revenue would include library fines, photocopy fees, dividends from telephone and electric cooperatives, etc.
1910	<b>Rentals.</b> Revenue from the rental or lease of either real or personal property owned by the school. See Sections 20-6-607, 20-6-625, and 20-9-509, MCA.
1911	<b>Private Insurance - Audiological.</b> Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3351 for revenue received from S.R.S. for Medicaid - Audiological reimbursements.
1912	<b>Private Insurance - Physical Therapy.</b> Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3352 for revenue received from S.R.S. for Medicaid - Physical Therapy reimbursements.
1913	<b>Private Insurance - Occupational Therapy.</b> Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3353 for revenue received from S.R.S. for Medicaid - Occupational Therapy reimbursements.
1914	<b>Private Insurance - Speech Therapy.</b> Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3354 for revenue received from S.R.S. for Medicaid reimbursement.
1915	<b>Dormitory Charges.</b> Revenue from students or teachers' dormitories. See Section 20-9-509, MCA.
1920	<b>Contributions and Donations from Private Sources.</b> (1) Revenue from philanthropic foundations, private individuals, or private organizations for which no repayment or special service to the contributor is expected. May include one-time private grants. Usually deposited in the Permanent Endowment Fund (45), (non-expendable, district activities), Private Purpose Trust (81) (non-expendable scholarships and non-district activities), Miscellaneous Trust Fund (85) (expendable scholarships and non-district activities), or Miscellaneous Programs Fund (15) (expendable, district activities). See Section 20-9-604, MCA; or (2) Voluntary impact payments from developers deposited to the Building Fund (61). See Section 20-9-615, MCA; or (3) Property Tax Prepayments from a mineral developer under section 90-6-309, MCA, deposited in the State Mining Impact Fund (25). Receipts and subsequent expenditures of the tax prepayments must be tracked separately from other receipts in the fund using project reporter codes (ARM 8.104.211(2)). The district must provide tax credits in later years to the company making prepayment, according to written agreements.

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
1921	<b>Grants and Contributions from Mineral Developers.</b> Money received from mineral developers under section 90-6-307, MCA, as grants and contributions. Deposit in the State Mining Impact Fund (25). Receipts and subsequent expenditures of the grants and contribution from mineral developers must be tracked separately from other receipts in the fund using project reporter codes (ARM 8.104.211(2)). Record mineral developer's tax prepayments under 1920.
1940	<b>Textbook Sales and Rentals.</b> Revenue from the rental or sale of textbooks. See Section 20-9-214 and 20-6-607, MCA.
1945	<b>User Fees/Resale of Supplies.</b> Fees charged pupils for breakage or excessive supplies used in commercial, industrial arts, music, science, or agricultural courses. Includes other fees charged for any course or activity not related to the graduation or activities conducted outside the normal school functions. See Section 20-9-214, MCA. Include charges for preschool or daycare services. See 1340 for Adult Education Fees, 1311 for Driver's Education Fees, and 1410 for Transportation Fees.
1950	<b>Services Provided Other School Districts or Cooperatives.</b> Revenue from services provided other school districts or cooperatives other than for tuition and transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, guidance, in-service training, and speech and physical therapy. See expenditure object code 350 Contracted Services with Other School Districts or Cooperatives. Also see revenue source 5700 Resource Transfers from Other School Districts or Cooperatives and 5710 Special Education Resources Transferred from other school districts or cooperatives.
1960	<b>Services Provided Other Local Governmental Units.</b> Revenue from services provided other local governmental units other than school districts or cooperatives. These services could include transportation, data processing, purchasing, maintenance, cleaning, cash management and consulting.
1970	<b>Services Provided Other Funds.</b> Services provided other funds for services such as printing or data processing. This account should only be used with an Internal Service Fund (73-79). Includes the actuarially determined insurance premiums paid from other funds to a self insurance fund.
1981	<b>Summer School - Fees.</b> Revenue from tuition paid by students for summer school. Transportation fees should be recorded using the 1400 series as appropriate.
1982	<b>Summer Session - Driver's Education Fees.</b> Fees from individuals for students attending driver's education sessions during the summer. Fees collected during the regular school term should be recorded using revenue source 1311. See Section 20-7-507, MCA.

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
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**Revenue from County Sources.** Revenues distributed by the county treasurer to the school district upon authorization by the county superintendent of schools.

2114 **County Metal Mines License Taxes.** Proceeds from metal mine license taxes distributed by the county treasurer to the Metal Mines Tax Reserve Fund (24). Only districts with metal mines receive this revenue (See Section 15-37-111, MCA).

2115 **County Hard Rock Mining Impact Trust Reserve Proceeds.** Proceeds from hard rock mine taxes distributed by the county treasurer to the Metal Mines Tax Reserve Fund (24). Only districts with hard rock mines receive this revenue (See Section 7-6-2225, MCA).

2220 **County Transportation Reimbursement.** Revenue distributed as authorized by the county superintendent to the elementary transportation fund from county transportation funds, for the county's share of on-schedule transportation reimbursement. See Section 20-10-146, MCA.

2240 **County Retirement Distribution.** Revenue distributed to the elementary and high school retirement funds as authorized by the county superintendent. See Section 20-3-205 and 20-9-501, MCA.

#### **Revenue from State Sources.**

**Unrestricted Grants-in-Aid.** Revenues received as grants which can be used for any legal purpose desired without restriction.

3110 **Direct State Aid.** State and county equalization aid in support of the General Fund Base Funding Program (Section 20-9-344, MCA). Proceeds of the current year's county wide 33 mill elementary levy (Section 20-9-331, MCA) and 22 mill high school levy (Section 20-9-331, MCA) collected at the county level are forwarded to the state. The state and county equalization aid is then sent to the school district by the state. Also use this code in the Tuition Fund (13) to record the receipt of state ANB reimbursements for tuition paid by the district to schools out of state.

3111 **Quality Educator Payment** (See sections 20-9-327 and 20-9-306, MCA). The quality educator payment is a component of the general fund BASE budget of the district supported by state and county equalization aid. Each district and special education cooperative receives funding for each full-time equivalent licensed educator and for other licensed professionals employed by the school district or cooperative, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, psychologists, licensed social workers, counselors, occupational therapists and nutritionists.

3112 **At-Risk Student Payment** (See section 20-9-328, MCA). The at-risk student payment is a component of the general fund BASE budget of the district supported by state and county equalization aid to address the needs of at-risk students defined in 20-9-101, MCA and referred to in 20-9-309, MCA. The available appropriation is distributed in the same manner as Title I monies are distributed to schools.

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3113	<b>Indian Education for All Payment</b> (See sections 20-9-329 and 20-9-306, MCA). The Indian education for all payment is a component of the general fund BASE budget of the district supported by state and county equalization aid to implement the provisions of the Montana constitution (Article X, section 1(2)) and the statutory requirements for the recognition of American Indian cultural heritage (20-1-501, MCA). A public school district that receives an Indian Education for All payment may not divert the funds to any purpose other than curriculum development, providing curriculum and materials to students, and providing training to teachers about the curriculum and materials. Use revenue source code 3113 for Indian Education for All payments deposited to the General Fund (01). Use revenue source code 3650 for One Time Only Indian Education for All payments deposited to the Miscellaneous Programs Fund (15). Expenditures for Indian Education for All should be coded using expenditure program code 365.
3114	<b>American Indian Achievement Gap Payment.</b> (See section 20-9-330 and 20-9-306, MCA). The American Indian achievement gap payment is a component of the general fund BASE budget of the district supported by state and county equalization aid for the purpose of closing the educational achievement gap that exists between American Indian students and non-Indian students. The payment is calculated using the number of American Indian students enrolled in the district on the first Monday in October of the prior school year.
3115	<b>State Special Education Allowable Cost Payment to District.</b> To be used by districts to record State Special Education Block Grants and Reimbursement revenue (Section 20-9-321, MCA). See revenue source 3233 for recording direct state payment to cooperatives for special education cooperatives.
3117	<b>State Tuition for State Placement</b> See section 20-5-323 and 20-5-324, MCA.
3120	<b>State Guaranteed Tax Base Aid ("GTB") - General Fund State Debt Service Facilities Acquisition Reimbursement and Advance - Debt Service Fund</b> State payment to support a district's BASE mills in the General Fund when the district's mill value to BASE budget ratio is less than the statewide ratio. See Section 20-9-366 through 368, and 20-3-106(14), MCA. Also used to record facilities acquisition reimbursements or advances paid by the state to a district's debt service fund. See Section 20-9-371, MCA. (Note: The guaranteed tax base subsidy in support of the retirement fund is not recorded by a district, since it is included in the distribution by the county superintendent discussed in revenue source 2240.)
	<b>Restricted Grants-in-Aid.</b> Revenue received as grants by the school district which must be used for a categorical or specific purpose.
3210	<b>State On-Schedule Transportation Reimbursement.</b> State's share of the On-Schedule costs of bus routes and individual transportation contracts, not to exceed 1/2 of the On-Schedule costs. See Section 20-10-145, MCA.
3220	<b>State Food Services Match.</b> See Section 20-10-201, MCA.
3231	<b>Reserved.</b>

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3233	<b>State Special Education - Direct Payments to Cooperatives.</b> To be used only by special education cooperatives to record State Special Education Allowable Cost revenue. This includes the related services block grants received on behalf of member districts. See Section 20-7-451, 20-7-457, and 20-9-321, MCA. See 3115 for special education allowable cost revenue received by a district.
3234	<b>State Special Education Quality Educator Payment to Cooperatives.</b> See section 20-9-327, MCA. See 3111 for quality educator revenue received by a district.
3235	<b>State Audiology Contracts.</b> See Section 20-7-403(13), MCA.
3250	<b>Montana Digital Academy</b> See Section 20-7-1201, MCA
3260	<b>State Driver's Education Reimbursement.</b> See Section 20-7-507, MCA.
3270	<b>State Advancing Agriculture Education.</b> See Section 20-7-334, MCA
3281	<b>State Technology Aid.</b> See Section 20-9-533, MCA. Deposit in Technology Fund (28).
3282	<b>State Flex Fund Payment.</b> See Section 20-9-543, MCA. Deposit in Flexibility Fund (29)
3290	<b>State - Other State Grants.</b> Grants from OPI and various state agencies which are usually accounted for in the Miscellaneous Programs fund. If federal grants are received from state agencies other than the Office of Public Instruction, record these grants in revenue source 4700, Miscellaneous Federal Grants Passed through State Agencies Other Than OPI.  Example:       Jobs for Montana Graduates (JMG) (MT Dept of Labor)
	<b>Revenue in Lieu of Taxes.</b> Payments made out of general revenues by the state to the school district in lieu of taxes it would have had to pay had its property or tax base been subject to the taxation by the school district on the same basis as is privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.
3302	<b>State Payment In Lieu of Taxes - Fish, Wildlife and Parks.</b> Revenue received as provided by Section 87-1-604, MCA, and distributed at the discretion of the county commissioners.
3330	<b>State Hard Rock Mining Impact Aid</b> See section 90-6-307, MCA.
3340	<b>State Coal Board Grants.</b> State grants to the school district as determined by the Coal Board to offset start up costs due to new mining operations. See Section 90-6-208, MCA.
3351	<b>Medicaid - Audiological.</b> Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1911 for revenue received from Private Insurance Companies for Medicaid - related Audiological reimbursements. Deposit in Fund 15.

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3352	<b>Medicaid - Physical Therapy.</b> Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1912 for revenue received from Private Insurance Companies for Medicaid - related Physical Therapy reimbursements.
3353	<b>Medicaid - Occupational Therapy.</b> Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1913 for revenue received from Private Insurance Companies for Medicaid - related Occupational Therapy reimbursements. Deposit in Fund 15.
3354	<b>Medicaid - Speech Therapy.</b> Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1914 for revenue received from Private Insurance Companies for Medicaid - related Speech Therapy reimbursements. Deposit in Fund 15.
3355	<b>Medicaid - Miscellaneous.</b> Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1900 for revenue received from Private Insurance Companies for Medicaid - related miscellaneous reimbursements. Deposit in Fund 15.
3356	<b>Medicaid - CSCT - Comprehensive School and Community Services</b> relating to mental health. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1900 for revenue received from Private Insurance Companies for Medicaid - related miscellaneous reimbursements. Deposit in Fund 15.
3357	<b>Medicaid – Montana Administrative Claiming (MAC) Reimbursement.</b> Code expenditures using program 100 regular programs or 280 special education.
3358	<b>Medicaid – Paraprofessionals.</b> Revenue received from DPHHS for Medicaid Reimbursements.
<b>State Shared Revenues.</b> Revenues levied by state government which are shared with the school district based on a predetermined formula.	
3444	<b>School Block Grant (HB124).</b> Established by HB124 beginning in FY2001-02, replacing motor vehicle fees, corporate license taxes, SB184 property tax reimbursements, state PILT, and state aeronautics fees. Paid by the state in November and May, deposited in General (01) and Transportation (10) Funds. See section 20-9-360, MCA.
3445	<b>Combined Fund School Block Grant (SB424).</b> Beginning in 2003-04, the combined block grant amount may be deposited into any budgeted fund of the district, as specified on the district's adopted budget. See section 20-9-360, MCA.
3460	<b>Montana Oil and Gas Tax.</b> The revenue is distributed according to 15-36-332(4), MCA. If the distribution to a district fund exceeds the total budget adopted for that fund, the district may reallocate the excess revenue to another budgeted fund of the district.
3470	<b>Montana Bentonite Tax.</b> See Distribution of taxes 15-39-110, MCA

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3600	<b>State Gifted and Talented Grant.</b> See 20-7-903, MCA.
3610	<b>State In-State Day Treatment Funds.</b> Paid by OPI on application when funds are available.
3620	<b>State Adult Education Reimbursement.</b> See Section 20-7-712, MCA.
3630	<b>State One Time Only Energy Cost Relief and Transportation</b> See HB 1 2005 Special Legislative Session. Paid in FY2006 and deposited in the Miscellaneous Programs Fund (15). Money may not be transferred to another fund and must be used only for utility and transportation expenditures program 363 and functions 26XX, 27XX, or 4XXX. There is no time limit on these expenditures of the funds.
3640	<b>State One Time Only Weatherization and Deferred Maintenance</b> See HB 1 2005 Special Legislative Session. Paid in FY2007 and deposited in the Miscellaneous Programs Fund (15). Money may not be transferred to another fund and must be used for weatherization and deferred maintenance expenditures using program code 364 and functions 26XX, 4XXX or 52XX. Funds not expended by June 30, 2009 will be reverted back to the state.
3650	<b>State One Time Only Indian Education for All</b> See HB 1 2005 Special Legislative Session. Paid in FY2007, FY2008 and FY2009. Deposit in the Miscellaneous Programs Fund (15) and the money may not be transferred to any other fund. Use program 365 to track expenditures. For 2007 funds may be spent on curriculum materials, travel for staff training, substitutes for staff on training or any item related to Indian Education for All. For 2008 and FY2009 funds may be spent on curriculum development, providing curriculum materials to students, and providing training to teachers about the curriculum and materials. There is no time limit on the expenditure of the funds. Use revenue source code 3113 for General Fund (01) Indian Education for All payments
3660	<b>State One Time Only Capital Investment and Deferred Maintenance.</b> See SB 2 May 2007 Special Legislative Session. Must deposit in the Miscellaneous Programs Fund (15) to be used for capital investment and deferred maintenance. Use program code 366 to track expenditures. Money may be retained for a period of ten years. Funds not expended by June 30, 2017 must be reverted back to the state.
3670	<b>State One Time Only Full-Time Kindergarten Start-up Cost.</b> See SB 2 May 2007 Special Legislative Session. The funds will be deposited into the Miscellaneous Programs Fund (15). The money may be used for any costs related to the startup of a full-time kindergarten program in accordance with 20-7-117, MCA. Expenditures should be tracked using program code 367.
3680	<b>K-12 Education Data Systems – 2007 Legislative Session HB 2.</b> State reimbursement for costs associated with the development of information management systems and the reporting of information to OPI. To be used at the discretion of the trustees. The funds will be deposited into the Miscellaneous Programs Fund (15). Use expenditure program code 368.
3900	<b>State Career and Technical Education (CTE) Payment.</b> See Section 20-7-306, MCA



**3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)**

<b>Code</b>	<b>Definition</b>
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**Revenue from Federal Sources.**

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|------|--|
| 4100 | <b>Miscellaneous Direct Federal Grants.</b> Revenues received directly from the federal government as grants which can be used for any legal purpose desired without restriction. <ul style="list-style-type: none"><li>- Follow Through 84.014</li><li>- Goals 2000 84.276A</li></ul> |
|------|--|

**Restricted Grants-in-Aid Received Directly from the Federal Agencies or Indian Tribes.** Revenues received directly from the federal government as grants which must be used for a categorical or specific purpose. If such money is not completely used, it usually is returned to the governmental unit.

- |      |   |
|------|---|
| 4110 | <b>Head Start</b>   |
| 4120 | <b>Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b> 84.358A |
| 4130 | <b>Title VII, Indian Education</b>                                    |
| 4140 | <b>Johnson O'Malley Indian Education (JOM)</b> 15.130                 |

**Restricted Grants-in-Aid Received From the Federal Government Through the Office of Public Instruction.** Revenues received on a recurring basis from the federal government through the Office of Public Instruction as grants which must be used for a categorical or specific purpose.

- |      |   |
|------|---|
| 4200 | <b>Title I, Part A, Improving Basic Programs</b><br>84.010                                |
| 4210 | <b>Title I, Part A, Accountability</b><br>84.348A   |
| 4220 | <b>Title I, Part A, Improvement Grants</b><br>84.010A                                     |
| 4230 | <b>Title I, Part B, Subpart 1, Reading First</b><br>84.357                                |
| 4240 | <b>Title I, Part B, Subpart 3, Even Start</b><br>84.213                                   |
| 4250 | <b>Title I, Part C, Migrant Education</b><br>84.011                                       |
| 4260 | <b>Title I, Part C, Migrant Incentive</b><br>84.011                                       |
| 4270 | <b>Title I, Part D, Neglected, Delinquent &amp; At-Risk Youth</b><br>84.013A              |
| 4280 | <b>Title I, Part F, Comprehensive School Reform</b><br>84.010B                            |
| 4290 | <b>Title I, Part G, Advanced Placement</b><br>84.330C                                     |
| 4300 | <b>Title II, Part A, Teacher and Principal Training &amp; Recruiting Fund</b><br>84.367   |
| 4310 | <b>Title II, Part D, Educational Technology</b><br>84.318                                 |
| 4320 | <b>Title III, Part A, English Language Acquisition and Language Enhancement</b><br>84.365 |

**3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)**

<b>Code</b>	<b>Definition</b>
4330	<b>Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b> 84.186A
4340	<b>Title IV, Part B, 21st Century Community Learning Centers</b> 84.287
4350	<b>Title V, Part A, Innovative Programs</b> 84.298
4360	<b>Title V, Part D, Subpart 3, Character Education</b> 84.215V
4370	<b>Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)</b> 84.358
4380	<b>Title X, Part C, Education of Homeless Children &amp; Youth</b> 84.196
4390	<b>Title I, Part G, School Improvement</b> 84.377
4510	<b>Carl Perkins (Federal Vo-Ed) - Basic Grant</b> 84.048A
4520	<b>Carl Perkins (Federal Vo-Ed) – Competitive</b>
4530	<b>Adult Basic Education TANF</b> 93.558
4540	<b>Adult Basic and Literacy Education (ABLE)</b> 84.002
4550	<b>Federal School Food Reimbursement</b> 10.553 School Foods Breakfast 10.555 School Foods Lunch 10.555 School Foods Snacks 10.556 School Foods Milk Program 10.564 School Foods Nutrition Education and Training
4552	<b>Fresh Fruit and Vegetable Program</b> 10.582
4555	<b>School Foods Summer Program</b> 10.559
4556	<b>Adult/Child Care Program</b> 10.558
4560	<b>IDEA, Part B, Children with Disabilities</b> 84.027
4570	<b>IDEA Preschool</b> 84.173
4580	<b>IDEA State Program Improvement</b> 84.323
4650	<b>Miscellaneous Federal Grants from OPI</b> 94.004 Learn & Serve 84.338 Reading Excellence 84.352 School Renovation, IDEA and Technology

**3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)**

<b>Code</b>	<b>Definition</b>
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**Restricted Grants-in-Aid Received From the Federal Government Through State Agencies Other than the Office of Public Instruction.** Revenues received from the federal government through state agencies other than the Office of Public Instruction as grants that must be used for a categorical or specific purpose.

4700 **Miscellaneous Federal Grants Passed Through State Agencies Other Than OPI**

4710 **GEAR UP**

84.334 (MT Commissioner of Higher Ed)

4720 **Carl Perkins (Federal Vo-Ed) - Tech Prep**

84.243A

4730 **Public Health Emergency Preparedness**

93.069

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

4800 **Federal Revenue in Lieu of Taxes**

4820 **Federal Impact Aid - Title VIII (was P.L. 81-874)**

84.041

4821 **Federal Impact Aid Discretionary Construction**

**Federal Other Revenue on Behalf of District.**

4930 **Federal Indirect Cost Recoveries/Aggregate of Reimbursements** Section 20-9-507, MCA. See expenditure object 940.

**Other Restricted Grants-in-Aid Received From the Federal Government Through the Office of Public Instruction.** Revenues received on a recurring basis from the federal government through the Office of Public Instruction as grants which must be used for a categorical or specific purpose.

4940 **Title I ESEA Schoolwide Program.** Activities pertaining to the use of funds from Title I, Part A and other Federal education program fund and resources with local and state resources to upgrade the entire education program of the school in order to raise academic achievement for all the students.

**3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)**

<b>Code</b>	<b>Definition</b>
<b>Other Financing Sources.</b>	
5110	<b>Sale of Bonds.</b> Proceeds from the sale of bonds other than refunding bonds are deposited to the Building Fund (60). Premium on bonds sold is that portion of the sale price of bonds in excess of their par value. The premium represents an adjustment of the interest rate. In the absence of legal authority to include bond premium with the bond proceeds, premium on bonds sold should be credited to the Debt Service Fund (50) and recorded as 1900 Miscellaneous Revenue. Accrued interest paid by the bondholder at the time the bonds are sold should be deposited to the Debt Service Fund (50) and recorded using balance sheet account 656 Accrued Interest Payable. This interest should be returned to the bondholder when the first interest payment is made. See sections 20-9-401, 20-9-435, MCA.
5120	<b>Proceeds from Refunding Bonds.</b> Proceeds from refunding bonds are deposited to the Debt Service Fund (50). See sections 20-9-401, 20-9-412, 20-9-435, MCA.
5200	<b>Sale or Compensation for Loss of Assets.</b> Revenues from sale of school property or revenues from individuals or insurance companies for the loss of school property. See section 20-6-608. MCA 20-6-604, provides that proceeds from the sale of district property may be deposited the General (01), Building (60), Debt Service (50), or other appropriate fund (i.e. sale of a bus may be deposited to the transportation fund) at the discretion of the trustees. Losses on the sale of fixed assets held by proprietary funds should also be recorded here.
5300	<b>Operating Transfers from Other Funds.</b> Used to record the receipt of the operating transfer from the General Fund (01) to the Compensated Absences Fund (21), or from the General Fund (01) to the Litigation Reserve Fund (27) also use this account for transfers to the Debt Service Fund (50) from the Impact Aid Fund (26). Transfers made within the prime agency of a multidistrict cooperative would be coded here. (Residual equity transfers to close old funds are recorded using revenue account 9710.) Transfers to correct current period errors in recording revenues or expenditures are known as reimbursements and should be recorded using appropriate accounts affected by the error. See Topic 5-0500. Other transfers are not authorized by law. ("208" Transfers should be recorded using revenue source 9710. See Section 20-9-208, MCA.) Use source 5300 in conjunction with expenditure XXX-999-6100-910 to record transfers between the Compensated Absences Liability Fund (21) or the Litigation Reserve Fund (27) and the General Fund (01) also used for transfers within the prime agency of a multidistrict cooperative.
5400	<b>Proceeds from Long-Term Liabilities.</b> Proceeds from long-term notes made with the Board of Investments as provided by Section 20-9-471, MCA or long-term notes sold in anticipation of federal or state revenue as provided in Section 7-7-109, MCA. Proceeds from capital leases should be recorded using balance sheet account 490 Non-Budgeted Revenues - GAAP Purposes. Proceeds from short-term notes made with the Board of Investments are recorded using balance sheet account 650 Notes or Loans Payable - Current and are not recorded as revenue or as other financing sources.
5500	<b>Reserved.</b>
5600	<b>Reserved.</b>

### 3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
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When preparing GAAP financial statements, accounts 5700 and 5710 may be classified to local, state or federal revenues, as appropriate. OPI uses these accounts from the Trustees' Report to eliminate duplicate reporting of revenue on a statewide basis.

**5700 Resources Transferred from Other School Districts or Cooperatives.** Used to record lump sum payments (other than for local/state special education) received from another school district or cooperative. Examples of such transfers are lump sum contributions to a host district for a prorated share of a particular program budget. This also includes payments between school districts and cooperatives for grants, including payments relating to each participant's share of IDEA Part B federal funds. The receiving district must identify the original source of money on the records using project reporters. See expenditure definitions for function 6200 and object codes 920 and 930.

General Fund Revenue from special education allowable cost services provided other school districts or cooperatives (other than for tuition and transportation services) should be recorded using revenue source 5710. See 20-7-431, MCA. Also see 5710 Special Education Resources Transferred from other School Districts or Cooperatives. Payments from other school districts or cooperatives for specific services provided beyond the interlocal agreement should be coded to 1950 Services Provided to Other School Districts or Cooperatives. Use revenue source 1950 if a payment is for specific services.

**5710 Special Education Resources Transferred from Other School Districts or Cooperatives.** Used to record lump sum payments received from another school district or cooperative for the provision of special education services. This revenue code is reserved exclusively for state, district and cooperative transfers from the general fund for the provision of special education services that are allowable under 20-7-431, MCA. Examples of such transfers include lump sum contributions to a (1) cooperative for the match of the related services block grant; and (2) district for a prorated share of the allowable cost of a special education program. When used in fund 15 for resource transfers allowed under ARM 10.16.3815, the expenditures coded with the same project reporter are counted towards maintenance or effort for the IDEA grant.

This revenue source should not be used with the same project reporter as tuition in Fund 15. Since unused 5710 funds need to be returned to the sending district and unused tuition should be receipted (transferred) to the General Fund, these two revenue sources should not be used with same project reporter.

See expenditure definitions for program 280, function 6200, and object codes 920 and 930. See 20-7-431, MCA. Also see 5700 Resources Transferred from other School Districts or Cooperatives. Payments from other school districts or cooperatives for specific services provided beyond the interlocal agreement should be coded to 1950 Services Provided to Other School Districts or Cooperatives. Use revenue source 1950 if a payment is for specific services.

**0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)**

<b>Code</b>	<b>Definition</b>
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**Adjustments to Beginning Fund Balance.**

6100 **Material Prior Period Revenue Adjustments.** This account is used to account for unanticipated material adjustments related to a prior period which would distort current year revenues if credited to the current year accounts. Examples would be material canceled warrants, large distribution errors relating to property taxes, state or county equalization adjustments, etc. This account is used for special reporting purposes to show prior period adjustments as adjustments to beginning fund balance on the operating statement. See Topic 5-0280.

9710 **Residual Equity Transfers In.** This account is used to record nonrecurring or non-routine transfers of equity between funds, including residual balances of discontinued funds which are transferred to the general fund and transfers allowed under 20-9-208, MCA. See expenditure program code 999, function 9999, and object 971 for recording residual equity transfers out. Total residual equity transfers in (source 9710) for all funds must equal total residual equity transfers out (XXX-999-9999-971) for all funds.

## CHART OF ACCOUNTS

### 3-0600.00 EXPENDITURE AND OTHER FINANCING USES

#### 3-0600.10 EXPENDITURE AND OTHER FINANCING USES ACCOUNT STRUCTURE

Expenditure and other financing uses accounts have a normal debit balance and are used to describe all of the financial resources used during a fiscal year.

These accounts are nominal accounts and always begin each fiscal year with a zero balance. During the fiscal year, school districts have the option of recording the total debits and credits in these accounts on a monthly basis to the 802 Expenditure and Other Financing Uses Control account. When the 802 control account is used, the total of all subsidiary expenditure and other financing uses account balances must equal the balance in the 802 control account. This is usually checked on a monthly basis.

At the end of the fiscal period, the subsidiary expenditure and other financing uses accounts **or** the 802 Expenditure and Other Financing Uses Control account are transferred ("closed out") to 970 Unreserved Fund Balance. Expenditure and other financing uses accounts appear in the operating statement prepared at the close of the fiscal year.

The account structure for expenditure and other uses accounts includes the following dimensions:

X X X	X X	X X X	X X X X	X X X	X X X
Fund	Oper Unit (Optional)	Program	Function	Object	Project Reporter

**Fund** - The fund numbers are described in detail in Section 3-0200.10 of this manual.

**Operational Unit Dimension** - The operational unit has several common uses for school districts: (1) to identify attendance centers, (2) as a budgetary unit designator, and (3) as a means of segregating costs by building structure. **Title I requires grant expenditures be tracked by building.**

This code is designed to be used primarily at the discretion of the individual school district. Some districts may desire to account for costs by physical structure (building). An example of this is shown below.

- 01 Central Administration Building
- 11 Anderson Elementary
- 12 Ryan Elementary
- 13 Bryant Elementary
- 14 Central Elementary
- 15 Hawthorne Elementary
- 16 Jefferson Elementary
- 21 Washington Junior High
- 22 Lincoln Junior High
- 31 Central High School
- 32 East High School

## CHART OF ACCOUNTS

### 3-0600.10 EXPENDITURE AND OTHER FINANCING USES ACCOUNT STRUCTURE (cont'd)

**Program Dimension** - A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. This dimension provides the school district the framework to classify expenditures by program for cost determination purposes. Programs are classified in the following broad categories:

100	Regular Programs
200	Special Programs
300	State Grants
400	Federal Grants
500	Non-Public School Programs
600	Adult Education Programs
700	Extracurricular Programs & American Recovery & Reinvestment Act (ARRA). ARRA coding is provided at the following link - <a href="http://www.opi.mt.gov/pdf/schoolfinance/ARRA/Guidance_ARRA.pdf">http://www.opi.mt.gov/pdf/schoolfinance/ARRA/Guidance_ARRA.pdf</a>
800	Community Services Programs
900	Enterprise Programs

**Function Dimension** - The function dimension describes the type of activity within a fund and program. It includes the area subfunctions, activities, and subactivities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making. Functions are classified in the following broad categories:

#### Current Expenditures / Functions 1000 – 3000

1000	Instruction
2100	Support Services - Students
2200	Support Services - Instructional Staff
2300	Support Services - General Administration
2400	Support Services - School Administration
2500	Support Services - Business Services
2600	Support Services - Operations and Maintenance of Plant
2700	Support Services - Student Transportation
2800	Support Services - Central
3100	Non-Educational Services - Food Services
3200	Non-Educational Services - Other Enterprise Services
3300	Non-Educational Services - Community Services
3400	Non-Educational Services - Extracurricular Activities
3500	Non-Educational Services - Extracurricular Athletics

#### Facilities Acquisitions, Debt Service, and Other Financing Uses / Functions 4000 - 6000

4000	Facilities Acquisitions
5000	Debt Service
6000	Other Financing Uses



## CHART OF ACCOUNTS

### **3-0600.10 EXPENDITURE AND OTHER FINANCING USES ACCOUNT STRUCTURE (cont'd)**

**Object Code Dimension** - The object code refers to the good or service obtained. Objects are classified in the following broad categories:

Current Expenditures:

100	Personal Services—Salaries
200	Personal Services—Employee Benefits
300	Purchased Professional and Technical Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies and Materials
700	Property and Equipment Acquisition
800	Other Expenditures

Adjustments to Beginning Fund Balance:

892	Material Prior Period Expenditure Adjustments
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Other Uses of Funds:

900	Other Uses of Funds
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### **3-0600.20 PROJECT REPORTER CODES** See Topic 3-0500.30

## CHART OF ACCOUNTS

### 3-0600.30 EXPENDITURE PROGRAM DEFINITIONS

**Program Dimension** - A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nine broad program areas are identified in this manual: regular education, special programs, vocational education, other instructional, non-public school, adult/continuing education, extracurricular activities, community services, and enterprises programs. Federal and state grants are also included within the various broad program areas.

Code	Expenditure Program Definition
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<b>100</b>	<b>Regular Education Programs - Elementary/Secondary.</b> Activities designed to provide grades K-12 students with learning experiences to prepare students for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
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Use 100, or use Optional Programs:

110	Kindergarten
120	Elementary
130	Middle School
140	Junior High (Grades 7-9)
150	Secondary
160	District-wide
170	Distance Learning
180	Summer School

**Special Programs** - Activities designed primarily to deal with pupils having special needs. Special Programs include pre-kindergarten, elementary, and secondary services for the mentally retarded, physically disabled, emotionally disturbed, learning disabled, and special programs for other types of students.

201-209 **Reserved**

210 **Non-Federal Alternative Education**

211-259 **Reserved**

260 **Non-Grant Bilingual Education**

261-270 **Reserved**

271 **State and Federal Aggregate of Reimbursements/Indirect Costs** - Section 20-9-507, MCA

274 **State Audiology Contracted Services.**

280 **Special Education - Local and State.** Services to students which meet the Federal IDEA definition of special education. (Services to 504 students who do not meet the federal IDEA definition should be coded to expenditure program 1XX.)





## CHART OF ACCOUNTS

### 3-0600.30 EXPENDITURE PROGRAM DEFINITIONS (cont'd)

Code	Expenditure Program Definition
456	<b>IDEA, Part B, Children with Disabilities</b>
457	<b>IDEA, Preschool</b>
458	<b>IDEA, State Program Improvement</b>
459	<b>IDEA, Early Intervening Services</b>
460	<b>Fresh Fruit and Vegetable Program</b>
461-464	<b>Reserved</b>
465	<b>Miscellaneous Federal Grants Passed through OPI</b> (This program may be used many times with a different project reporter code.) Examples: Learn and Serve Reading Excellence School Renovation and Technology
<b>Restricted Grants-in-Aid Received From the Federal Government Through State Agencies Other than the Office of Public Instruction</b> - Funds received from the federal government through state agencies other than the Office of Public Instruction as grants that must be used for a categorical or specific purpose.	
470	<b>Miscellaneous Federal Grants Passed Through State Agencies Other Than OPI</b> (This program may be used many times with a different project reporter code.)
471	<b>GEAR UP</b> (MT Commissioner of Higher Education)
472	<b>Carl Perkins (Federal Career and Technical Education (CTE))</b> – Tech Prep
473	<b>Public Health Emergency Preparedness</b>
482	<b>Title VIII Impact Aid 8007(b) construction</b>
494	<b>Title I ESEA Schoolwide Program</b>
<b>500</b>	<b>Non-Public School Programs.</b> Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.
<b>600</b>	<b>Adult Continuing Education Programs and Adult Basic Education Programs.</b>
610	<b>Adult Continuing Education Programs.</b> Activities 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 postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence, prepare students for a new or different career; develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life. <b>Adult basic education programs are not included in this category.</b>
650	<b>GED Programs</b>
657	<b>Federal Job Training and Partnership Act (JTPA) Grant</b>

## CHART OF ACCOUNTS

### 3-0600.30 EXPENDITURE PROGRAM DEFINITIONS (cont'd)

Code	Expenditure Program Definition
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**Extracurricular Activities and Athletics** - Activities outside of the instructional program for which students do not receive educational credits.

710 **School Sponsored Extracurricular Activities.** School sponsored activities, under the guidance and supervision of school district staff, designed to provide such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student financed and managed activities, such as: Class of 20XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics are coded into Program 720. Used with function 3400.

720 **School Sponsored Athletics.** School sponsored athletics under the guidance and supervision of school district staff, designed to provide opportunities to pupils to pursue various aspects of physical education. Used with function 3500.

750–781 **American Recovery & Reinvestment Act (ARRA).** ARRA coding is provided at the following link - [http://www.opi.mt.gov/pdf/schoolfinance/ARRA/Guidance\\_ARRA.pdf](http://www.opi.mt.gov/pdf/schoolfinance/ARRA/Guidance_ARRA.pdf)

**Community Services Programs** - Activities which are not directly related to the provision of education services in a school district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the school district for the community as a whole or some segment of the community.

810 **Community Recreation.** Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

820 **Civic Services.** Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

830 **Public Library Services.** Activities pertaining to the operation of public libraries by a school district, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning and augmenting the library's collection in relation to the community, and informing the community of public library resources and services.

840 **Custody and Child Care Services.** Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to the instructional program, and where the attendance of the children is not included in the attendance figures for the school district.

## CHART OF ACCOUNTS

### 3-0600.30 EXPENDITURE PROGRAM DEFINITIONS (cont'd)

Code	Expenditure Program Definition
850	<b>Welfare Activities.</b> Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to students for work performed whether for the school district or for an outside concern, and for clothing, food, or other personal needs.
860	<b>Community Drug Free Programs.</b> Activities pertaining to community and local school districts drug free programs.
890	<b>Other Community Services.</b> Activities provided the community which cannot be classified under any of the other Program 800 codes.
<b>Enterprise Programs -</b> Programs which are intended to be self-supporting. The activity for this program category would usually be used with Proprietary Funds.	
910	<b>Food Services.</b> Activities concerned with providing food service to students and staff. Used with function 3100 Food Services.
920	<b>Enterprise or Internal Service Programs.</b> Activities concerned with enterprise operations or internal service fund activities such as data processing, purchasing, central transportation, etc. These activities are operated on a commercial basis with little or no financial support from federal or state sources. Food service activities should be charged to program 910.
999	<b>Undistributed --</b> Use for: <ul style="list-style-type: none"><li>Residual Equity Transfers Out (XXX-999-9999-971) For closing obsolete funds to the general fund, transferring bus depreciation fund moneys to another fund on a vote of the people, or transferring an excess balance from the lease rental fund or compensated absences fund back into the general fund. Use revenue source 9710 in the receiving fund.</li><li>Operating Transfers to Other Funds (X01-999-61XX-910) Use for the general fund transfer to the litigation reserve fund or compensated absences fund. Use revenue source 5300 in the receiving fund.</li><li>Material Prior Period Expenditure Adjustments (XXX-999-9999-892) NEVER NEGATIVE.</li><li>Undistributed Benefits (X14-999-9999-2XX) for retirement fund benefits, X01-999-9999-2XX for general fund workers' comp. benefits.)</li></ul>

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS

**Function Dimension** - The function dimension describes the type of activity within fund and program using a four digit code. The first two digits of the function code designate one of the following six broad areas: Instruction, Support Services, Operation of Non-Educational Services, Facilities Acquisition and Construction Services, Debt Service, and Other Financing Uses. The next two digits provide two additional levels of detail descriptions for a specific function. In order to avoid numerous accounts, it is recommended that third and fourth level detail be used only when necessary. Following are definitions of the functions and subfunctions.

Code	Expenditure Function Definition
<b>1000</b>	<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 or in another location such as a home or hospital. 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 assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Expenditures for assemblies and activities such as the Missoula Children's' Theater should also be included here. If proration of expenditures is not possible for department chairpersons who also teach, include these expenditures in instruction. Full-time special education directors and department chairpersons should be recorded only in function 2490. This function should only be used only with Programs 100-700.
1110	Agriculture
1140	Arts
1170	Business
1210	Marketing (Distributive) Education
1240	English Language
1270	Foreign Language
1310	Health Occupations
1340	Physical Education
1370	Consumer Homemaking Education
1410	Principles of Technology/Industrial Arts
1440	Mathematics
1450	Computer Science
1470	Music
1510	Natural Science
1540	Office Occupations
1570	Social Sciences
1610	Public Service
1640	Vocational Trades
1660	Preschool
1670	General Elementary Education
1710	Occupational Home Economics
1740	Military Science
1770	Driver Education
1800	Distance Learning



## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
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**Support Services** - Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

**2100 Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. This function includes aides for day care, playground, study hall, student escorts, and crosswalk guards. Bus aides required by the Individualized Education Plan, (IEP) for special education students should be recorded here. Includes student insurance except for athletics which should be recorded using function 3400 or 3500.

2110 **Attendance and Social Work Services.** Activities which have as their purpose the improvement of the attendance of students at school and which attempt to prevent or solve the problems of students which involve the home, the school, and the community. Activities of the registration function for adult education programs are included here.

2111 **Supervision of Attendance and Social Work Services.** The activities associated with directing, managing and supervising attendance and social work.

2112 **Attendance Services.** Activities such as prompt identification of patterns of non-attendance, promotion of improved attitudes toward attendance, analysis of causes of non-attendance, early action on problems of non-attendance, and enforcement of compulsory attendance laws. Include recruiters here.

2113 **Social Work Services.** 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/her problem insofar as the resources of the family, school, and community can be brought to bear effectively upon the problem.

2114 **Student Accounting Services.** 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.

2115 **Parental Involvement Services.** Used for "Title" grants ONLY. Activities to involve parents as classroom volunteers, aides and tutors. Includes activities after school such as parental involvement meetings and training programs to address problems between home and school.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2120	<b>Guidance Services.</b> Activities involving counseling with students and parents, providing consultation 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	<b>Supervision of Guidance Services.</b> Activities associated with directing, managing and supervising guidance services.
2122	<b>Counseling Services.</b> Activities concerned with the relationship between one or more counselor(s) and one or more student(s) as counselee(s), students and students, and counselors and other staff members, all for the purpose of assisting the student to understand his/her educational, personal, and occupational strengths and limitations; relate his/her abilities, emotions and aptitudes to educational and career opportunities; utilize his/her abilities in formulating realistic plans: and achieve satisfying personal and social development.
2123	<b>Testing Services.</b> Activities having as their purpose an assessment of student characteristics, which are used in administration, instruction, and guidance, and which assist the student in assessing his/her purposes and progress in career development and personality development. Test records and materials used for student appraisal are usually included in each student's cumulative record.
2124	<b>Information Services.</b> Activities organized for the dissemination of 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	<b>Record Maintenance Services.</b> Activities organized for the compilation, maintenance, and interpretation of cumulative records of individual student, including systematic consideration of factors such as the following: Home and family background; physical and medical status; standardized test results; personal and social development; and school performance.
2126	<b>Placement Services.</b> Activities organized to help place students in appropriate educational situations while they are in school, in appropriate part-time employment while they are in school, and in appropriate educational and in occupational situations after they leave school. These activities also help facilitate the student's transition from one educational experience to another. This may include, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2130	<b>Health Services.</b> Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.
2131	<b>Medical Services.</b> 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.
2132	<b>Dental Services.</b> Activities associated with dental screening, dental care, and orthodontic activities.
2134	<b>Nursing Services.</b> Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.
2140	<b>Psychological Services.</b> 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 managing a program of psychological services, including psychological counseling for students, staff, and parents.
2141	<b>Supervision of Psychological Services.</b> Directing, managing and supervising the activities associated with psychological services.
2142	<b>Psychological Testing Services.</b> Activities concerned with administering psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests and personality and their interpretation for students, school personnel, and parents.
2143	<b>Psychological Counseling Services.</b> Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.
2144	<b>Psychotherapy Services.</b> 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, solve and resolve emotional problems or disorders.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2150	<b>Speech Pathology and Audiology Services.</b> Activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.
2151	<b>Supervision of Speech Pathology and Audiology Services.</b> Activities associated with directing, managing and supervising speech pathology and audiology services.
2152	<b>Speech Pathology Services.</b> Activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling and guidance of children, parents, and teachers, as appropriate.
2153	<b>Audiology Services.</b> Activities organized for the identification of children with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conversation as necessary; creation and administration of programs or hearing conservation; and counseling and guidance of children, parents, and teachers as appropriate.
2160	<b>Occupational and Physical Therapy Services.</b> Activities which have as their purpose the identification, assessment, and treatment of children with physical disabilities.
2190	<b>Other Student Support Services.</b> Other support services to students not classified elsewhere in the 2100 series.
2200	<b>Support Services—Instructional Staff.</b> Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. <b>Do not use 2200, but use 2210 or 2220 instead.</b>
2210	<b>Improvement of Instruction Services.</b> Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.
2211	<b>Supervision of Improvement of Instruction Services.</b> Activities associated with directing, managing and supervising the improvement of instruction services.
2212	<b>Instruction and Curriculum Development Services.</b> Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2213	<b>Instructional Staff Development Services.</b> Activities designed to 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. Used with object 582.
2219	<b>Other Improvements of Instructional Services.</b>
2220	<b>Educational Media Services.</b> Activities concerned with the use of all teaching and learning resources, including hardware, and content materials excluding Library Services. For Library Services, use Function 2225. 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.
2221	<b>Supervision of Educational Media Services.</b> Activities concerned with directing, managing and supervising educational media services.
2222	<b>Audiovisual Services.</b> Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, videos, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel. Used with objects 440 or 615.
2223	<b>Educational Television Services.</b> Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television. Instruction by way of closed circuit or broadcast television should be coded to function 1000 or 1800.
2224	<b>Computer-Assisted Instruction Services.</b> 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. Instruction by way of electronic medium should be coded using function 1000 or 1800.
2225	<b>School Library Services.</b> 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. Included here are the activities for planning the use of the library by students and instructing students in their use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2300	<b>Support Services—General Administration.</b> Activities concerned with establishing policy by the board of trustees and administering policy by the superintendent in connection with operating the school district. The chief business official should not be included here, but in function 2500, Support Services - Business.
2310	<b>Board of Trustees Services.</b> The activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.
2311	<b>Supervision of Board of Trustees Services.</b> Those activities concerned with directing and managing the general operation of the Board of Trustees. This includes the activities of the members of the Board of Trustees, but does not include any special activities defined in the other areas of responsibility described below. It also includes any activities of the district performed in support of the school district meeting.
2312	<b>Board Clerk Services.</b> Those activities required to perform the duties of the Clerk of the Board of Trustees. If proration of expenditures is not possible for board clerk services, include these expenditures under function 2500 Support Services -Business.
2313	<b>Legal Services.</b> Activities required to perform legal services for the Board of Trustees. Includes lump sum settlement or judgment payments paid from the Litigation Reserve Fund, Judgment Fund, or any other fund. If judgments/settlements are specifically identified in legal orders as salaries, benefits, etc., charge the payments to specific functions instead of 2313.
2314	<b>Election Services.</b> Services rendered in connection with any school system election, including elections of officers and bond elections. Include payments to election judges and assistants here.
2315	<b>Audit Services.</b> Services rendered in connection with external audit of school financial records.
2316	<b>Staff Relations Services.</b> Activities concerned with staff relations system wide.
2317	<b>Negotiations Services.</b> Activities concerned with contractual negotiations with both instructional and non-instructional personnel.
2320	<b>Executive Administration Services.</b> Those activities associated with the overall general administration of or executive responsibility for the entire school district.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2321	<b>Office of the Superintendent Services.</b> The activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in general direction and management of all affairs of the school district. This includes 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. If principal services are also provided by the superintendent, expenditures may be prorated to function 2400 based on assigned duties.
2322	<b>Community Relations Services.</b> The activities and programs developed and operated system wide for betterment of school/community relations.
2323	<b>State and Federal Relations Services.</b> Those activities associated with developing and maintaining good relationships with state and federal officials.
<b>2400</b>	<b>Support Service—School Administration.</b> Those activities concerned with overall administrative responsibility for a single school or a group of schools.
2410	<b>Office of the Principal Services.</b> Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, supervising teacher, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school district. It includes clerical staff for these activities.
2490	<b>Other Support Services - School Administration.</b> Other school administration services. This function includes special education directors and full-time department chairpersons and graduation expenses.
<b>2500</b>	<b>Support Services—Business.</b> Activities concerned with paying for, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. Include the chief business official here. Also include all costs of warrant blanks, purchase order/requisition forms, and other materials and supplies used by the business office. Charge costs of the district superintendent using 2300.
2510	<b>Fiscal Services.</b> Those activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and funds management.
2511	<b>Supervision of Fiscal Services.</b> The activities of directing, managing and supervising the Fiscal Services area. It includes the activities of the assistant superintendent, director, or school business official whose efforts are devoted to directing and managing fiscal activities.
2512	<b>Budgeting Services.</b> Those activities concerned with supervising budget planning, formulation, control and analysis.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2513	<b>Receiving and Disbursing Funds Services.</b> Those activities concerned with taking in money and paying it out. It includes the current audit or 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 a school district, and the management of school funds.
2514	<b>Payroll Services.</b> Those activities concerned with making periodic payments to 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	<b>Financial Accounting Services.</b> Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.
2517	<b>Property Accounting Services.</b> Those activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
2520	<b>Purchasing Services.</b> The activities of purchasing supplies, furniture, equipment, and materials used in school or school system operation.
2530	<b>Warehousing and Distributing Services.</b> The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. It includes the pickup and transport of cash from school facilities to the central administration office or bank for control and/or deposit.
2540	<b>Printing, Publishing, and Duplicating Services.</b> The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. It also includes centralized services for publishing school materials and instruments such as school bulletins, newsletters, and notices.
2580	<b>Administrative Technology Services.</b> 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 and development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. (Used with all programs 100 - 900)
2581	<b>Technology Service Supervision and Administration.</b> Activities concerned with directing, managing, and supervising data processing services.



## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2582	<b>Systems Analysis and Planning.</b> 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.
2583	<b>Systems Application Development.</b> 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.
2584	<b>Systems Operations.</b> Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
2600	<b>Operation and Maintenance of Plant Services.</b> The 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. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2610	<b>Supervision of Operation and Maintenance of Plant Services.</b> The activities of directing, managing and supervising the operation and maintenance of school plant facilities.
2620	<b>Operation of Buildings Services.</b> Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment and minor remodeling. Also included are the costs of building rental and property insurance.
2630	<b>Care and Upkeep of Grounds Services.</b> The activities of maintaining the land and its improvements other than buildings. It includes snow removal, landscaping, and grounds maintenance.
2640	<b>Care and Upkeep of Equipment Services.</b> The activities of maintaining, in good condition, equipment owned or used by the school district. It includes such activities as servicing and repairing furniture, machines, and movable equipment.
2650	<b>Vehicle Operation and Maintenance Services (other than student transportation vehicles).</b> The activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance. Includes purchasing vehicles for general school use.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2660	<b>Security Services.</b> Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of schools. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, and hall monitoring services.
2700	<b>Student Transportation Services.</b> Those activities concerned with the conveyance of students to and from school, as provided by state and federal law. It includes trips between home and school. Also includes student transportation relating to extracurricular activities or athletics.
2710	<b>Supervision of Student Transportation Services.</b> Those activities pertaining to directing and managing student transportation services. Charge transportation supervisor's salary here.
2720	<b>Vehicle Operation Services.</b> Those 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. It includes driving buses or other student transportation vehicles.
2730	<b>Monitoring Services.</b> Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. These activities include supervision while in transit, while being loaded and unloaded, and directing traffic at the loading stations. Bus aides required by IEP should be recorded using function 2100.
2740	<b>Vehicle Servicing and Maintenance Services.</b> Those activities involved in maintaining student transportation vehicles in good condition. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.
2800	<b>Reserved.</b>
	<b>Operation of Non-Educational Services.</b> Those activities concerned with providing non-educational services to students, staff or the community.
3100	<b>Food Services.</b> Those activities concerned with providing food to students and staff in a school or school district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. This function is usually used with Program 910.
3110	<b>Ala Carte.</b> Expenditures related to ala carte services.
3120	<b>Kindergarten Milk.</b> Costs of the special kindergarten milk program.
3130	<b>Catering.</b> Expenditures related to the costs of catering.
3140	<b>Summer Feeding - Operating.</b> Expenditures for operating a summer feeding program.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
3200	<b>Enterprise Services.</b> Those activities concerned with enterprise operations such as industrial arts or internal service fund programs such as data processing, purchasing, central transportation, etc. These activities are operated on a commercial basis with little or no financial support from federal or state sources. Food services should be charged to 3100.
3300	<b>Community Services.</b> Those 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 child care center for working mothers, etc. This function is used only with Program 800.
3400	<b>Extracurricular - Activities.</b> School sponsored activities for students that are not part of the regular instructional programs and for which students do not receive educational credit. Use with program 710 only. Expenditures for athletic programs should be recorded using Function 3500. Use program 710 and function 2700 for extracurricular travel.
3500	<b>Extracurricular - Athletics.</b> School sponsored athletics that allow student participation in sports programs, normally involving competition between schools. Use with program 720 only. Expenditures for non-athletic activities should be recorded using Function 3400. Use program 720 and function 2700 for extracurricular travel.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
<b>4000</b>	<b>Facilities Acquisition and Construction Services.</b> Those activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. <b>All expenditures charged to the 4000 series except for land improvement are to be capitalized.</b> GAAP allows governments the option of <b>not</b> recording "infrastructure" assets such as sidewalks, streets, parking lots, fences, etc. as fixed assets.
4100	<b>Land Acquisition Services.</b> Activities concerned with the initial acquisition of sites and the improvements existing thereon.
4200	<b>Land Improvement Services.</b> Activities concerned with improving sites and with maintaining existing site improvements.
4300	<b>Architecture and Engineering Services.</b> The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the school district's property. Otherwise, charge these services to 4100, 4200, 4500 or 4600, as appropriate.
4400	<b>Educational Specifications Development Services.</b> Those activities concerned with preparing and interpreting to architects and engineers 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.
4500	<b>Building Acquisition and Construction Services.</b> Those activities concerned with building acquisition through purchase or construction.
4600	<b>Building Improvements Services.</b> Those activities concerned with building additions or remodeling and with initial installation or extension of service systems and other built-in equipment.
4900	<b>Other Facilities.</b> Acquisition and construction services.

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
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**Debt Service.** Expenditures from governmental funds to retire long-term debt (obligations in excess of one year) of the school district including payments of both principal and interest. Repayment of principal on short-term notes or loans due within one year with the Board of Investments should be recorded using balance sheet account 650, Loans Payable. Interest on these short-term notes or loans should be charged to Function 2500 or 2513, Receiving and Disbursing Funds Services. Repayment of short-term notes or loans should not be recorded as an expenditure, only interest should be recorded as an expenditure. See function 6300 for refunding bonds.

5100 **General Obligation Bonds, Special Assessments, SIDs, and Interest.**

5200 **Capital Leases or Long-Term Notes with the Board of Investments.**

5300 **Interest on Registered Warrants.**

**Other Financing Uses.** Includes any outlays of the governmental funds that are not properly classified as expenditures, but which require budgetary and accounting control.

6100 **Operating Transfers to Other Funds.** Used to record the operating transfer from the General Fund to the Compensated Absences Fund or from the General Fund to the Litigation Reserve Fund. Used only with program 999 and object 910. See discussion of legally authorized transfers in section 5-0520.30.

Transfers between funds which are quasi-external transactions, reimbursements to correct errors, residual equity transfers, and interfund loans are not recorded here. [Unless state law prohibits, revenues should be allocated or distributed between funds when received and recorded in the funds to which they belong, rather than recording these revenues in the General Fund and later transferring the revenue to other funds.] Interfund loans are not recorded here, but are recorded through the balance sheet accounts 160, Interfund Loans Receivable and 601, Interfund Loans Payable in the funds affected. See Topic 5 for discussion of the five types of interfund transfers.

6200 **Resources Transferred to Other School Districts or Special Education Cooperatives/Indirect Cost Pool.** Used to account for resources recorded as revenue by one district or cooperative but transferred to another for district or cooperative for expenditure. Examples of such transfers are lump sum contributions to a host district for a prorated share of a particular program budget or payments between school districts and special education cooperatives relating to each participant's share of IDEA Part B federal funds. See Topic 5 for discussion of interdistrict transactions. See revenue source 5700 and 5710. Used with object 920 or 930. **Resources transferred from grants to Indirect Cost Pool:** Used to record the transfer of indirect cost recoveries from grants to the indirect cost pool in Miscellaneous Fund 15. Also used to record indirect cost recoveries. See 9.0200.40. Used with objects 920, 930, or 940. Also see Topic 9 for discussion on indirect costs

## CHART OF ACCOUNTS

### 3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
6300	<b>Refunding Bonds used to Retire Old Issues.</b> This account is used to record the fiscal agent activity and payment of bond issuance costs. See revenue 5120 to record the proceeds from refunding bonds.
9999	<b>Undistributed -- Used for:</b>  Residual Equity Transfers Out (XXX-999- <b>9999</b> -971) For closing obsolete funds to the general fund, transferring bus depreciation fund moneys to another fund on a vote of the people, or transferring an excess balance from the lease rental fund or compensated absences fund back into the general fund. Use revenue source 9710 in the receiving fund. Material Prior Period Expenditure Adjustments (XXX-999- <b>9999</b> -892) Never negative. Undistributed Benefits (X14-999- <b>9999</b> -2XX) for retirement fund benefits, X01-999-9999-2XX for general fund workers' comp. benefits.)

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS

**Object Dimension.** This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are three budget and reporting levels for object codes. The first level includes the following nine basic categories:

Current Expenditures:

- 1XX Personal Services—Salaries
- 2XX Personal Services—Employee Benefits
- 3XX Purchased Professional and Technical Services
- 4XX Purchased Property Services
- 5XX Other Purchased Services
- 6XX Supplies and Materials
- 7XX Property and Equipment Acquisition
- 8XX Other Expenditures (Except 892)

Adjustments to Beginning Fund Balance:

- 892 Material Prior Period Expenditure Adjustments

Other Uses of Funds:

- 9XX Other Uses of Funds

<b>Code</b>	<b>Expenditure Object Code Definition</b>
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<b>100</b>	<b>Personal Services—Salaries.</b> Amounts paid to employees of the school district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.
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110	<b>Regular Salaries.</b> Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are considered to be in positions of a permanent nature. Amounts paid to employees for holidays, sick leave, vacation leave, and personal leave should be included as regular salary. Amounts paid for unused sick or vacation leave upon termination of employment should be coded to object codes 160 or 170, respectively. References: Certified Staff - Title 20 Chapter 4 MCA, School Clerk -Title 20 Chapter 3 MCA, Classified Staff- Title 39, MCA, Holiday and Vacation and Sick Leave Pay - Title 2 Chapter 1 and Chapter 18.
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|-----|---|
| 111 | <b>Administrative – Certified</b> (Business Managers/Clerks if duties are considered administrative)                |
| 112 | <b>Professional — Educational</b> (Certified Teaching Staff)  |
| 113 | <b>Professional — Other Certified Staff</b> (Librarians, Counselors, Psychologists, Physical and Speech Therapists) |
| 114 | <b>Custodial/Maintenance</b>  |
| 115 | <b>Office/Clerical/Technology</b>   |
| 116 | <b>Cooks</b>  |
| 117 | <b>Teacher’s Aides</b>  |
| 118 | <b>Bus Drivers</b>  |
| 119 | <b>Other Supervisory Salaries - Transportation, Food, or Building Supervisor or Activities Director</b>             |

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
120	<b>Temporary Salaries.</b> Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis to perform work in positions of either a temporary or permanent nature. Athletic referees and judges for musical or speech activities who are not regular district employees should be recorded using object 340 - Technical Services. Also see object 150 Stipends.
121	<b>Official/Administrative</b>
122	<b>Professional/Educational/Substitute Teachers</b>
123	<b>Professional/Other</b>
124	<b>Technical</b>
125	<b>Office/Clerical</b>
126	<b>Service Work</b>
127	<b>Teacher's Aides</b>
128	<b>Bus Drivers</b>
130	<b>Overtime Salaries.</b> Amounts paid to employees of the school district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of state and local regulations and interpretation.
131	<b>Official/Administrative</b>
132	<b>Professional/Educational</b>
133	<b>Professional/Other</b>
134	<b>Technical</b>
135	<b>Office/Clerical</b>
136	<b>Service Work</b>
140	<b>Sabbatical Leave.</b> Amounts paid by the school district to employees on sabbatical leave.
141	<b>Official/Administrative</b>
142	<b>Professional/Educational</b>
143	<b>Professional/Other</b>
144	<b>Technical</b>
145	<b>Office/Clerical</b>
146	<b>Service Work</b>



## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
150	<b>Stipends.</b> An additional salary paid for additional duties such as curriculum development, coaching athletics, or directing activities such as the school yearbook or newspaper, sponsoring clubs, etc. Stipends are usually limited to teaching personnel. Additional hours <b>actually worked</b> by non-teaching personnel in excess of 40 hours in a workweek should be recorded and paid as overtime. 151 <b>Official/Administrative</b> 152 <b>Professional/Educational</b> 153 <b>Professional/Other</b> 154 <b>Technical</b> 155 <b>Office/Clerical</b> 156 <b>Service Work</b>
160	<b>Sick Leave Termination Pay.</b> Amounts paid an employee for termination sick leave pay as provided by Sections 2-18-618 and 20-9-512, MCA. Includes annual sick leave “buy outs” or “sell backs” provided in collective bargaining agreements with certified staff.
170	<b>Vacation Leave.</b> Amounts paid an employee for termination vacation pay as provided by Section 2-18-611, MCA.
180	<b>Bonuses.</b> Amounts paid to employees for hiring, retention, or retirement bonuses, or severance pay.
200	<b>Personal Services—Employee Benefits.</b> Amounts paid by the school district on behalf of employees in accordance with federal or state law or collective bargaining agreements.
210	<b>Social Security and Medicare Contributions.</b> Employer’s share of social security and Medicare paid by the school district. See Title 19 Chapter 1, MCA. Beginning in 1991, separate records must be kept for employee and employer social security and Medicare contributions. For accounting and budgeting purposes, these amounts should be combined and recorded using this account.
220	<b>Teachers’ Retirement.</b> The employer’s contribution to the state Teachers’ Retirement System for an employee. Refer to Title 19 Chapter 4, MCA.
230	<b>PERS.</b> Employer’s contributions to the state Public Employee’s Retirement System for non-teaching employees. Refer to Title 19 Chapter 3, MCA.
240	<b>Unemployment Compensation.</b> Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to functions in accordance with the salary budget. Refer to Title 39 Chapter 51, MCA.
250	<b>Workers’ Compensation.</b> Amounts paid by the school district to provide worker’s compensation insurance and payroll taxes for its employees. These charges should be distributed to functions in accordance with the salary budget. Refer to Title 39 Chapter 71, MCA.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
260	<b>Health Insurance.</b> That portion of premiums for health insurance for employees which is paid for by the school district. Refer to Section 2-18-703, MCA. Payments to an employee in lieu of health insurance may should be recorded in 1XX salaries expense and may be subject to federal and state payroll withholding liabilities and employer paid contributions.
261	<b>Retiree Health Insurance/ Post Employment Benefits</b> -That portion of premiums for health insurance for retirees which is paid for by the school district.
270	<b>Life and Disability Insurance.</b> That portion of premiums for life and disability insurance for employees which is paid for by the school district.
280	<b>Other Employee Benefits.</b> Payments for other employee benefits such as moving expenses, car and housing allowances, etc. as long as the item is not subject to federal and state payroll withholdings. If these payments are compensation subject to federal and state payroll withholding liabilities and employer paid contributions, use 1XX salaries expense instead of 280. Include administrative costs of cafeteria plans in 280.
<b>300</b>	<b>Purchased Professional and Technical Services (Contracted).</b> Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the contracted services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
310	<b>Official/Administrative Services.</b> Contracted services in support of the various policy-making and managerial activities of the school district. Included would be management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; election and tax assessing and collection services. This object is usually used with function 2300 and 2400.
320	<b>Professional/Educational Services.</b> Contracted services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services such as correspondence courses. Library and media support includes film rentals, user fees and telephone charges for electronic databases, satellite feeds, Internet, CompuServ, etc. This object is usually used with functions 1000, 2100, 2200, 2220, and 2225.
321	<b>Distant Learning Professional—Educational Services.</b> Contracted services in support of the distance learning programs.
330	<b>Other Professional Services.</b> Contracted professional services other than educational in support of the operation of the school district. Included are medical doctors, lawyers, non-capitalized architects fees, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, drug testing, etc.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
340	<b>Technical Services.</b> Contracted services to the school district which are not regarded as professional but require basic scientific knowledge and/or manual skills. Included are referees for athletic events, judges for musical or speech activities, data processing services, purchasing and warehousing services, graphic arts, etc.
350	<b>Contracted Services With Other Districts or Cooperatives.</b>
351	<b>Contracted Services with Other School Districts Within the State.</b> Includes contracts for specific services such as graphic arts, data processing, purchasing, and warehousing from other school districts rather than private contractors. Do not code transfer payments to flow funds from one school district for expenditure by another school district here; those transfers should be recorded using Function 6200 and Object 920 or 930. An example would be a lump sum contribution to a host district for a prorated share of a particular program budget. See Revenue Source 5700 and 5710 and Function 6200 and Object 920 and 930 for Resource Transfers To/From Other School Districts.
352	<b>Contracted Services with Other School Districts Outside the State.</b>
353	<b>Reserved.</b>
354	<b>Contracted Services with Cooperatives.</b> Includes contracts for services such as audiologists and speech or physical therapy from cooperatives rather than private contractors to school districts. Do not code transfer payments to flow funds from a school district for expenditure by the cooperative here; those transfers should be recorded using program 280 for special education, function 6200 and object 920 and 930. Examples would be lump sum contributions to a cooperative for a prorated share of a particular program budget. See revenue source 5700 and function 6200 and object 920 and 930 for Resource Transfers To/From Other School Districts.
400	<b>Purchased Property Services.</b> Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. These services are performed by persons other than school district employees.
410	<b>Energy Utility Services.</b> Expenditures for energy services supplied by public or private utilities, including electricity and gas. Used only with function 2600.
411	<b>Gas.</b> Expenditures for gas utility services from a private or public utility company.
412	<b>Electricity.</b> Expenditures for electric utility services from a private or public utility company.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
420	<b>Other Utility Services.</b> Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewer are included here. Telephone and telegraph are not included here but are classified under Communications, 530.
421	<b>Water/Sewage.</b> Expenditures for water/sewage utility services from a private or public utility company including bottled water and rental of portable sewage facilities.
430	<b>Cleaning Services.</b> Services purchased to clean buildings, other than such services provided by school district employees. Used only with function 2600.
431	<b>Disposal Services.</b> Expenditures for the pick-up and handling of garbage, other than such services provided by school district personnel.
432	<b>Snow Plowing Services.</b> Expenditures for snow removal, other than such services provided by school district personnel.
433	<b>Custodial Services.</b> Expenditures for custodial services contracted with an outside contractor.
440	<b>Repair and Maintenance Services.</b> Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and maintenance agreements covering the instructional and other equipment, upkeep of grounds, buildings, electrical, auto mechanics, and plumbing repairs; asbestos abatement; underground storage tank removal; roof, water well, and septic system replacement; and radon, asbestos, and water testing. Costs for renovating and remodeling are not included here, but are classified under object 460 Minor Construction Services or object 725 Major Construction Services. Replacement supplies and parts used by district personnel to repair and maintain grounds, buildings, and equipment should be recorded using object 615.
450	<b>Rentals.</b> Costs for rental of land, buildings, equipment and vehicles. Operating leases for long term use are also included here. See Topic 5 for discussion of Operating Leases.
451	<b>Rental of Land and Buildings.</b> Expenditures for operating leases or renting land and buildings for both temporary and long-range use by the school district. Used with function 2620. Long-term capital leases for acquiring buildings should be recorded using function 4500 and object 720.
452	<b>Rental of Equipment and Vehicles.</b> Expenditures for operating leases or renting of equipment or vehicles for both temporary and long-range use of the school district. Lease-purchase contracts which result in acquisition of equipment or vehicles should be recorded using the appropriate 700 object.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
460	<b>Minor Construction Services.</b> Amounts for minor renovating and remodeling paid to contractors. Used with function 2620 or 2630. Major renovating and remodeling should be recorded using object code 725. Materials or replacement supplies and parts used by district personnel for minor renovating and remodeling (generally under \$300) should be recorded using object 615.
500	<b>Other Purchased Services.</b> Amounts paid for services rendered by organizations or personnel not on the payroll of the school district other than Professional and Technical Services or Property Services.
510	<b>Student Transportation Services.</b> Expenditures for transporting students to and from school. Student transportation for extracurricular activities or athletics should be recorded using program 710 and 720, and function 2700.
511	<b>Student Transportation Services from another School District within the State.</b> Amounts paid to other school districts within the state for the purpose of transporting children to and from school. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenses on a public carrier. Expenditures for the rental of buses which are operated by school district personnel are not recorded here; they are recorded under 452, Rental of Equipment. Used only with function 2700.
512	<b>Student Transportation Services from another School District outside the State.</b> Payments to other school districts outside the state for transporting students to and from school. Used only with function 2700.
513	<b>Student Transportation Services from Private Bus Contractors.</b> Payments to private bus contractors for transporting students to and from school. Used only with function 2700.
514	<b>Student Transportation Services from Individuals.</b> Payments to individuals for transporting students to and from school or for reimbursing parents for correspondence courses offered in lieu of transportation on a TR-4. Used only with function 2700.
515	<b>Student Transportation Services Contingency.</b> Payments to districts for transporting new students to and from school. These are students who enrolled after the budget has been adopted. Used only with function 2700. See Section 20-10-143(2), MCA.
516	<b>Instructional Field Trips.</b> Payments to private contractors or individuals for transporting students on instructional field trips. Usually used in General Fund 01 and function 1000.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
520	<b>Insurance (other than employee benefits).</b> Expenditures for all types of insurance coverage including property, liability, fidelity, and student insurance. Insurance for group health is not charged here, but is recorded under object 260 Personal Services — Employee Benefits. Used with functions 2100, 2310, 2620, 2700, 3400 and 3500.
530	<b>Communications.</b> Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers. Usually used with functions 2300, 2400, and 2500 but may be charged to other functions.
531	<b>Telephone.</b> Expenditures for telephone service and calls. Used with functions 2300, 2400, 2500, 3400, and 3500. Do not charge function 2600. Expenditures for phone modems used in instructional programs should be recorded under function 1000.
532	<b>Postage.</b> Expenditures for postage and postage machine rental. Used with function 2300, 2400, and 2500.
540	<b>Advertising.</b> Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional fees for advertising or public relations services are not recorded here but are charged to 330, Other Professional Services. Usually used with functions 2300, 2500 or 2800.
545	<b>Recruitment.</b> Expenditures for printed or broadcast announcements in newspapers or by way of radio and television networks to recruit students for special programs. Used with function 2100.
550	<b>Printing, Binding and Duplication.</b> Expenditures for job printing and binding, usually according to specifications of the school district. This includes the design and printing of forms and posters as well as printing and binding of school district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials. Usually used with function 2540, but may be charged to other functions.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
560	<b>Tuition.</b> Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries described for the paying school district. Used only with function 1000. Tuition for courses taken by staff should be recorded using object 582.
561	<b>Tuition to Other School Districts within the State.</b> Tuition paid to other school districts within the state. Used only with function 1000.
562	<b>Tuition to Other School Districts outside the State.</b> Tuition paid to other school districts outside the state. Used only with function 1000.
563	<b>Educational Fees to Detention Facilities.</b> Fees paid to Regional and County Youth Detention Facilities under MCA 41-5-1807. Pay using Tuition Fund (13).
570	<b>Food Services.</b> Expenditures for the operation of a local food service facility by other than employees of the school district. Also included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor and/or equipment would not be charged here. Used only with function 3100.
581	<b>Travel In-District.</b> Expenditures for mileage, transportation, meals, per diem, and other expenses associated with staff travel within the school district or cooperative service area. Travel within the school district related to student extracurricular activities and athletics is included here.
582	<b>Travel Out-of-District/Inservice Training.</b> Expenditures for transportation, airfare, meals, per diem, hotel, registration fees, and other expenses associated with staff travel outside the school district for inservice training or other professional development activities such as serving on an advisory committee. Travel outside the school district related to student extracurricular activities and athletics is included here.  Expenditures for inservice training conducted by the district are also recorded here. These expenditures include room rentals, supplies, name badges, printing, postage, coffee, and refreshments. Fees, honorariums and related expenses such as travel, motel, etc. for speakers are included here.  This object should be used with function 2213 Instructional Staff Development Services or other functions as appropriate. An internal service fund should be used to account for inservice training conducted by a host district for other school districts which reimburse the host district for costs relating to the inservice. See Topic 5-1530.00.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
590	<b>Miscellaneous Purchased Services.</b> Other services not more appropriately accounted for under objects 501-589.
591	<b>Miscellaneous services purchased locally.</b>
592	<b>Reserved</b>
593	<b>Reserved</b>
594	<b>Student Room and Board - In State.</b> Expenditures for student room and board in state as required by state or federal regulations. Usually used with program 456 and function 2100 (Federal IDEA, Part B grant)..
595	<b>Student Room and Board - Out of State.</b> Expenditures for student room and board out of state as required by state or federal regulations. Usually used with program 456 (Federal IDEA Part B Grant) and function 2100.
<b>600</b>	<b>Supplies and Materials.</b> Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
610	<b>Supplies.</b> Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage. Instructional materials and manipulative devices are included here. A more thorough classification of supply expenditures is achieved by identifying the object with the function, for example, audiovisual supplies or classroom teaching supplies. Used with all functions, except 4000 and 5000.
615	<b>Replacement Supplies and Parts.</b> Replacement supplies and parts used by district personnel to repair and maintain grounds, buildings, and equipment. Materials or replacement supplies and parts used by district personnel for minor renovating and remodeling under the district's capitalization threshold (usually \$5,000 or the district's current capitalization threshold, if lower) should be included here.
620	<b>Energy Supplies.</b> Expenditures for bulk gas, oil, coal and gasoline. Services received from public or private utility companies are classified under object 410.
621	<b>Bottled Gas.</b> Expenditures for bottled gas, such as propane gas received in tanks. Natural gas received through a utility company should be charged to 411 Gas. Used with function 2620 or 3100. Bottled gas used in instructional programs should be coded to 610 Supplies.
622	<b>Oil.</b> Expenditures for bulk oil used for heating. Used with function 2620.



## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
623	<b>Coal.</b> Expenditures for raw coal used for heating. Used with function 2620.
624	<b>Vehicle/Equipment Fuel.</b> Expenditures for gasoline, diesel, and propane purchased in bulk or periodically from a supplier. Usually used with functions 2650 and 2720. Gasoline used in instructional programs should be coded to 610 Supplies.
630	<b>Food.</b> Expenditures for food to operate the school food service program. Usually used with function 3100.
640	<b>Books.</b> Expenditures for textbooks, workbooks, reference books, sheet music, encyclopedias, and library books prescribed and available for general use by students. This category includes the costs of binding or other repairs to textbooks or school library books. See objects 650, 681, and 682.
650	<b>Periodicals.</b> Expenditures for periodicals and newspapers for general use. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
660	<b>Minor Equipment—New.</b> Expenditures for new equipment, the cost of which does not meet the capitalization policy of the district. (Usually under \$5,000.)
670	<b>Minor Equipment—Replacement.</b> REPLACEMENT EQUIPMENT MAY BE RECORDED USING 660 MINOR EQUIPMENT-NEW UNLESS THE BOARD DETERMINES IT MUST TRACK REPLACEMENT COSTS FOR SOME MANAGERIAL REASON. THIS IS NOT REAQUIRED BY OPI. Expenditures for replacement equipment, the cost of which does not meet the capitalization policy of the district. (Usually under \$5,000.)
681	<b>Major Computer Software.</b> Expenditures for computer software, the cost of which does not meet the capitalization policy of the district. (Usually under \$5,000, or the district's current capitalization threshold, if lower). Include license fees for using software.
682	<b>Major Media Software.</b> ("Audio Visual") Expenditures for media software, the cost of which does not meet the capitalization policy of the district. Media software includes videos, filmstrips, cassettes, records, games, study prints, manipulatives, laser disks, compact disks, slides, 16mm films, and material kits. (Usually under \$5,000, or the district's current capitalization threshold, if lower.)

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
<b>700</b>	<b>Capital Outlay.</b> Expenditures from governmental and expendable trust funds for the acquisition of fixed assets, such as land, buildings, building improvements, and equipment should be charged to the following object accounts. Expenditures for fixed assets acquired by proprietary and non-expendable trust funds should be recorded directly to the fixed asset balance sheet accounts rather than line item expenditures accounts. Expenditures charged to these objects should parallel the federal and district's capitalization policies for fixed assets. Assets purchased from federal funds and costing \$5,000 or more must be coded using one of the following appropriate 700 series object codes. Assets purchased from local or state funds should be coded to those object codes if the cost is within the district's capitalization policy.
710	<b>Land.</b> Expenditures for the purchase of land and existing improvements thereon. Purchases of air rights, mineral rights, and the cost to prepare the land for use are included here. This object is used only with function 4100. At the end of the fiscal year, the balance in this account should be recorded on the Fixed Asset Schedule under balance sheet account 311 Land.
715	<b>Land Improvements.</b> Expenditures for contracted construction of land improvements should be recorded here. Land improvements include grading, landscaping, sod, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work.  If district employees construct land improvements, charge salaries (1XX), benefits (2XX), and supplies (610), etc. to function 2600-Operations and Maintenance of Plant. Charge materials to object 715.  Object 715 should be used only with function 4200.  "Infrastructure" assets such as sidewalks, curbs, gutters, etc. are not normally recorded on the Fixed Asset Schedule. If these costs are recorded as fixed assets, the balance in this account at the end of the fiscal year should be recorded on the Fixed Asset Schedule under balance sheet account 321 Land Improvements. If the district does not record these costs as fixed assets, the expenditures for capital outlay (4XXX) in a fiscal year will not agree with the net increase in the value of the district's total fixed assets as shown on the Fixed Asset Schedule that year.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
720	<p><b>Purchase of Existing Buildings</b> (used with function 45XX). Costs of acquiring existing buildings, including payment of the total principal portion capital leases (excluding interest) used to purchase existing buildings. (See section 5-1330.31 for recording capital leases.) For construction of buildings, see object 725.</p>
725	<p><b>Major Construction Services</b> (Use with functions 45XX Buildings or 46XX Building Improvements) Expenditures for constructing new buildings and major renovating and remodeling paid to contractors for major permanent structural alterations, initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings. Includes architect fees to be capitalized as part of the cost of the building.</p> <p>Improvements to buildings (such as replacement of worn carpeting, flooring, ceiling tiles, etc.) must be classified either as repairs/maintenance or as betterments increasing the value of the building. Betterments should be charged to XXX-XXX-46XX-725. Maintenance/repairs should be charged to XXX-XXX-26XX-440 Repairs or 460 Minor Construction Services.</p> <p>At the end of the fiscal year, the balance charged to object 725 should be recorded on the Fixed Asset Schedule under balance sheet account 331 Buildings and Building Improvements if the project is complete or account 351 Construction Work in Progress. This object should only be used with function 4500 and 4600.</p> <p><b>New Buildings Constructed by Contractors:</b> Expenditures for building new buildings or building improvements by contractors should be charged to object 725 Major Construction Services.</p> <p><b>New Buildings Constructed by District Employees:</b> When buildings or building improvements are constructed by district employees, expenditures for salaries (1XX), benefits (2XX), and supplies (6XX) should be recorded under function 2600-Operations and Maintenance of Plant. Materials should be recorded under 725 Buildings and Building Improvements. Building materials include carpet, drapes, built-in shelving, chalkboards, floor and ceiling tile, wood, sheet rock, etc.</p>
730	<p><b>Major Equipment - New.</b> Expenditures for the purchase of equipment, machinery, furniture, and vehicles.</p>

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
731	<b>New Machinery.</b> Expenditures for machinery usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, printing press, etc. Usually used with functions 1000 and 2600.
732	<b>New Vehicles.</b> Expenditures for vehicles used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. Usually used with functions 2630 and 2700 (school buses) and 2630 (other vehicles).
733	<b>New Furniture.</b> Expenditures for new furniture. Furniture includes desks, chairs, moveable shelving, etc. Usually used with all functions, except 5000.
734	<b>Other New Equipment.</b> Expenditures for all other new equipment not classified elsewhere in the 730 object series.
740	<b>Major Equipment - Replacement.</b> (OPTIONAL -- REPLACEMENT EQUIPMENT MAY BE RECORDED USING 730 MAJOR EQUIPMENT-NEW UNLESS THE BOARD DETERMINES IT MUST TRACK REPLACEMENT COSTS FOR SOME MANAGERIAL REASON. THIS IS NOT REQUIRED BY OPI.) Expenditures for the replacement of equipment, machinery, furniture, and vehicles.
741	<b>Replacement Machinery.</b> Expenditures for replacement machinery usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, printing press, etc. Usually used with functions 1000 and 2600. (Note: This account code is generally used only for replacement buses and radios purchased from the bus depreciation fund.)
742	<b>Replacement Vehicles.</b> Expenditures for replacement vehicles used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. Usually used with functions 2630 and 2700.
743	<b>Replacement Furniture.</b> Expenditures for replacement furniture. Furniture includes desks, chairs, moveable shelving, etc. Usually used with all functions, except 5000.
744	<b>Other Replacement Equipment.</b> Expenditures for all other replacement equipment not classified elsewhere in the 740 object series.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
750	<b>Depreciation.</b> The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is allocated over the estimated service life of the asset, and each accounting period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. Depreciation expense is generally recorded for governmental activities only at year end on the Fixed Asset Schedule of the Trustee's Financial Summary. For fixed assets of Enterprise funds (Funds 70 - 72), depreciation expense should be recorded as an expenditure in the district's accounting records. Land is never depreciated.
780	<b>Major Technology Hardware.</b> Expenditures for computer hardware, monitors, overhead projection devices for computers, computer packages. See object codes 681 and 682 for reporting computer software expenditures.
781	Major Technology Hardware.
782	Major Technology Software.
800	<b>Other Objects.</b> Amounts paid for goods and services not otherwise classified above. Object 800 may not be used with functions 5100, 5200, 5300, 6100, 6200, or 6300. Use objects below wherever appropriate.
810	<b>Dues and Fees.</b> Expenditures or assessments for membership in professional or other organizations.
820	<b>Judgments Against the School District.</b> Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. This object is used only with function 2310.
830	<b>Special Assessments.</b> Expenditures to repay long term debt related to sidewalks, curbs, and storm sewers projects levied against school district property. Special assessments for maintenance fees, such as, street lighting, landfill or garbage services, etc. should be coded to object 440 or any other appropriate object.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
840	<b>Principal on Debt.</b> Outlays from current funds to retire bonds, capital leases, and long-term loans with the Board of Investments. Include outlays from refunding bonds to retire old issues. Repayment of short-term notes or loans with the Board of Investments should not be recorded as an expenditure but recorded using balance sheet account 650, Loans Payable. Only interest on short term notes should be recorded as an expenditure.
850	<b>Interest on Debt.</b> Expenditures for interest on bonds, capital leases, loans with the Board of Investments, and registered warrants.
860	<b>Agent Fees/Issuance Costs.</b> Expenditures to fiscal agent who handles bond and coupon redemption (Function 51XX/63XX), long term loans, or investments. Includes expenditures for commitment fees or loan origination fees charged by the Board of Investments for INTERCAP loans (Function 52XX), fees charged by the county treasurer for administering investments in a county investment program (Function 23XX), or debt issuance costs (Function 4600). Debt issuance costs should be capitalized as fixed assets when bond proceeds are used to build or remodel school structures.
870	<b>Student Scholarships.</b> Expenditures to colleges or universities for students scholarships. Usually paid from the Endowment Fund (81) or Miscellaneous Trust Fund (85). Usually used with program 800 and function 3300.
880	<b>Other Vocational Education Related Costs.</b> Expenditures for vocational education costs relating to student organizations, dues, registration fees, official clothing, etc.
892	<b>Material Prior Period Expenditure Adjustments.</b> (Use with XXX-999-9999-892) Expenditure adjustments relating to a prior fiscal year including adjustments for material accrual understatements. Charges to 892 are subject to the total budget limitations of the fund. Immaterial accrual understatements should be charged to the appropriate current year object code. See Topic 5-0360 and 5-0280 for discussion of accrual understatements and overstatements and revenue source 6100 Material Prior Period Revenue Adjustments. This object would include audit findings which result in material refunds of state or federal funds. As provided in A.R.M. 10.10.305(2), a budget transfer may be made from other appropriations to provide budget authority for transactions recorded in this account. NEVER NEGATIVE.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
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**Other Uses of Funds.** Includes transactions which are not properly recorded as expenditures by the school district, but require budgetary or accounting control. Usually used with governmental type funds or expendable trust funds.

- 910 **Operating Transfers to Other Funds.** Used to account for the operating transfer from the General Fund to Compensated Absence Fund or the General Fund to the Litigation Reserve Fund. In the General Fund, use 910 to record a transfer to the Self Insurance - Health Fund to fund costs of the self insurance fund which exceed the actuarially determined premium. Do not use 910 to record transfers between funds which are quasi-external transactions, reimbursements to correct coding errors, residual equity transfers, or interfund loans here. See Topic 5 for discussion of interfund transfers.

When preparing GAAP financial statements, objects 920, 930 and 940 may be classified under an appropriate function other than 6200. OPI uses these accounts from the Trustees' Report to eliminate duplicate reporting of expenditures on a statewide basis. They are not "Other Financing Uses" as defined by generally accepted accounting principles.

- 920 **Resources Transferred to Other School Districts or Cooperatives.** Used to account for resources recorded as revenue by one district or cooperative, but transferred to another district or cooperative for expenditure. For example, a lump sum payment or contribution to a special education cooperative for a member's prorated share of the cooperative's budget should be recorded using 920. The paying district or cooperative must identify the original source of the money transferred to the receiving district or cooperative. See revenue source 5700 and 5710. Used with function 6200 only.

Contracts for specific services such as graphic arts, data processing, purchasing, and warehousing received from other school districts, rather than private contractors, should be recorded using object code 351. Contracts for services, such as audiologists, speech or physical therapy, provided by cooperatives rather than private contractors, should be recorded using object code 354.

Use 930 for transferring grant money to other districts or cooperatives.

- 930 **Federal or State Grant Resources Transferred to Other School Districts or Cooperatives.** (Use with XXX-\_\_\_-62XX-930-\_\_\_) Used to record the transfer of grant money received by one district or cooperative and transferred to another district or cooperative for expenditure. See Topic 5 for a discussion of interdistrict transactions. The paying district or cooperative must identify the original source of the money being transferred by using a project reporter code with the expenditure code for the transfer. See revenue source code 5700. Use with function 6200 only.

Use 920 for transferring non-grant money to other districts or cooperatives.

## CHART OF ACCOUNTS

### 3-0600.50 EXPENDITURE OBJECT CODE DEFINITIONS (cont'd)

Code	Expenditure Object Code Definition
940	<b>Indirect Costs.</b> Used to record the transfer of indirect cost recoveries or balances under \$10 from grants to the indirect cost pool in Miscellaneous Fund 15. Use with function 6200. (Code using XXX-____-62XX-940-____).
971	<b>Residual Equity Transfers Out.</b> (Use with XXX-999-9999-971) This account is used to record nonrecurring or nonroutine transfers of equity between funds (i.e. residual balances of discontinued funds which are transferred to the general fund.) Used with program 999 and function 9999. See revenue source code 9710 for recording residual equity transfers in. Total residual equity transfers out for all funds must equal total residual equity transfers in for all funds. Section 20-9-208, MCA, transfers must be reported using the OPI-assigned project reporter code.



**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

COUNTY TREAS BARS ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
		<b>REVENUE FROM LOCAL SOURCES - 1000</b>		
311010	1111	District – Real Property Tax	Various	Levied Funds/Budgeted
311022	1112	District – Personal Property	Various	Levied Funds/Personal
-----	1113	District – Special Mobile Equipment	61-3-431	Levied Funds/Personal
311021	1114	District – Personal Property – Mobile Homes	Various	Levied Funds
311040	1116	District – Net and Gross Proceeds	15-23 – Part 5 & 8	Levied Funds
-----	1117	District – Distribution of Prior Year’s Protested Taxes	20-9-104	Levied Funds
-----	1118	District – Dept. of Revenue Tax Audit Receipts		Levied Funds
-----	1123	District – Coal Gross Proceeds	15-23-703	1989 Mill Levies
313000	1130	District – Tax Title and Property Sales	7-8-2306	Levied Funds
312000	1190	District – Penalties and Interest on Delinquent Taxes	AGO N71 V42	Levied Funds
-----	1310	District – Tuition, Individual	20-5-324	General Fund
-----	1311	District – Driver’s Ed Fees	20-7-507	Traffic Ed Fund
-----	1320	District – Tuition, In State school district	20-5-324	General Fund
-----	1330	District – Tuition, Out of State school district	20-5-324	General Fund
-----	1340	District – Adult Education Fees	20-7-704	Adult Ed Fund
-----	1410	District – Transportation Fees – Individual	20-10-122/123	General/Transp Fund
-----	1420	District – Transportation Fees – In State school district	20-10-144	General/Transp Fund
-----	1430	District – Transportation Fees – Out of State school district	20-10-144	General/Transp Fund
-----	1440	District – Transportation Fees – Student Activity, Other	20-9-214	General/Transp Fund
371000	1510	District – Interest Earnings	20-9-212/213	To Fund Earning
371000	1520	District – Investment Dividends	20-9-212/213	To Fund Earning
371000	1530	District – Net Increases/Decreases in Fair Value of Investments	20-9-212/213	To Fund Earning
-----	1611	District – Food Sales, Reimbursable Lunch	20-10-207	Lunch Fund
-----	1612	District – Food Sales, Reimbursable Breakfast	20-10-207	Lunch Fund
-----	1613	District – Food Sales, Special Milk	20-10-207	Lunch Fund
-----	1614	District – Snack Program	20-10-207	Lunch Fund
-----	1621	District – Food Sales, Non-Reim Lunch	20-10-207	Lunch Fund
-----	1622	District – Food Sales, Non-Reim Breakfast	20-10-207	Lunch Fund
-----	1623	District – Food Sales, Non-Reim Milk	20-10-207	Lunch Fund
-----	1624	District – Snack Sales	20-10-207	Lunch Fund
-----	1630	District – Food Sales, Catering	20-10-207	Lunch Fund
-----	1632	District – Food Sales, Adult	20-10-207	Lunch Fund
-----	1634	District – Food Sales, Ala Carte	20-10-207	Lunch Fund
-----	1636	District – Food Sales, Summer Foods – Adult	20-10-207	Lunch Fund

**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

<b>COUNTY TREAS BARS ACCOUNT</b>	<b>CURRENT OPI ACCOUNT</b>	<b>ACCOUNT DESCRIPTION</b>	<b>LEGAL REFERENCE</b>	<b>FUND DISTRIBUTION</b>
		<b>REVENUE FROM LOCAL SOURCES - 1000</b>		
-----	1700	District – Student Extracurricular Activity Receipts	20-9-214	Student Activity Fund
-----	1800	District – Community Service Activities	20-9-214	General/Rental Fund
-----	1900	District – Other Revenue – Attach Supplemental Explanation		
-----	1910	District – Rentals/Building & Equipment	20-6-607	General/Rental Fund
-----	1911	Private Insurance – Audiological		Misc Programs Fund
-----	1912	Private Insurance – Physical Therapy		Misc Programs Fund
-----	1913	Private Insurance – Occupational Therapy		Misc Programs Fund
-----	1914	Private Insurance – Speech Therapy		Misc Programs Fund
-----	1915	District – Dorm Charge – Students/Teachers	20-9-509	General/Rental Fund
-----	1920	District – Contributions and Donations	20-9-604	Per Donation
-----	1940	District – Textbook Sale and Rental	20-9-214	General
-----	1945	District – Fees for Resale of Supplies and Materials	20-9-214	General
-----	1950	District – Services Provided Other Schools	20-9-701	General/Interlocal Agmt
-----	1960	District – Services Provided Other Governments	20-9-701	General/Interlocal Agmt
-----	1970	District – Services Provided Other Funds		
-----	1981	District – Summer School Tuition	20-9-214	General
-----	1982	District – Drivers Ed Fee – Summer Session	20-7-507	Traffic Ed Fund
		<b>REVENUE FROM COUNTY SOURCES – 2000</b>		
-----	2114	County Metal Mines License Taxes 20-9-231	15-37-111	Metal Mines Fund
-----	2115	County Hard Rock Mining Impact Trust Reserve 20-9-231	7-6-2225	Metal Mines Fund
-----	2220	County Transportation Reimbursement	20-10-146	Transportation Fund
-----	2240	County Distribution – Retirement	20-3-205	Retirement Fund

**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

COUNTY TREAS BARS ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
		<b>REVENUE FROM STATE SOURCES - 3000</b>		
-----	3110	Direct State Aid	20-9-344, 20-5-324	General/Tuition
-----	3111	Quality Educator	20-9-327	General Fund
-----	3112	At-Risk Student Payment	20-9-328	General Fund
-----	3113	Indian Education for All	20-9-329	General Fund
-----	3114	American Indian Achievement Gap	20-9-330	General Fund
-----	3115	State Spec Ed Allowable Cost Pmt to Districts	20-9-321	General Fund
-----	3117	State Tuition for State Placement	20-5-323 & 20-5-324	Gen/ Transp/Misc Prog
-----	3120	State Guaranteed Tax Base Subsidy	20-9-367 & 368	General/Rtmt/Debt Svc
-----	3210	State Transportation Aid	20-10-145	Transportation Fund
-----	3220	State Food Services Match	20-10-201	School Food Fund
-----	3233	State Special Education Co-op Payment	20-7-451	Co-op Fund 382
-----	3234	State Quality Educator Payment to Coop	20-9-327	Co-op Fund 382
-----	3235	State Audiology Contracts	20-7-403	Misc Programs Fund
-----	3250	Montana Digital Academy	20-7-1201	Interlocal Agreement
-----	3260	State Driver Education	20-7-507	Traffic Ed Fund
-----	3270	State Advancing Agriculture Education	20-7-334	Misc Programs Fund
-----	3281	State Technology Aid	20-9-533	Misc Prog/Tech Fund
-----	3282	State Flex Fund Payment	20-9-543	Flexibility Fund
-----	3290	Other State Grants		Misc Programs Fund
-----	3302	State Payment In Lieu of Taxes-Fish/Wildlife/Parks	87-1-604	Per Co. Commissioners
-----	3330	State Hard Rock Mining Impact Aid		
-----	3340	State Coal Board Grants	90-6-208	Misc Programs Fund
-----	3351	Medicaid – Audiological		Misc Programs Fund
-----	3352	Medicaid – Physical Therapy		Misc Programs Fund
-----	3353	Medicaid – Occupational Therapy		Misc Programs Fund
-----	3354	Medicaid – Speech Therapy		Misc Programs Fund
-----	3355	Medicaid – Miscellaneous		Misc Programs Fund
-----	3356	Medicaid – CSCT		Misc Programs Fund
-----	3357	Medicaid – Montana Administrative Claiming (MAC) Reimbursement		Misc Programs Fund
-----	3358	Medicaid – Paraprofessionals		Misc Programs Fund

**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

<b>COUNTY TREAS BARS ACCOUNT</b>	<b>CURRENT OPI ACCOUNT</b>	<b>ACCOUNT DESCRIPTION</b>	<b>LEGAL REFERENCE</b>	<b>FUND DISTRIBUTION</b>
		<b>REVENUE FROM STATE SOURCES - 3000</b>		
-----	3444	School Block Grant (HB124)	SB424	General/Transportation
-----	3445	Combined Fund School Block Grant (SB424)	SB424	Levied Funds
-----	3460	State Montana Oil and Gas Tax		1989 Mill Levies
-----	3470	Montana Bentonite Tax	15-39-110	Budgeted Funds
-----	3600	State Gifted and Talented Grant	20-7-903	Misc Programs Fund
-----	3610	State In State Day Treatment Funds		Misc Programs Fund
-----	3620	State Adult Education Reimbursement	20-7-712	Misc Programs Fund
-----	3630	OTO Energy Cost Relief and Transportation	HB1 (2005)	Misc Programs Fund
-----	3640	OTO Weatherization and Deferred Maintenance	HB1 (2005)	Misc Programs Fund
-----	3650	OTO Indian Education for All	HB1 (2005) SB2 (2007)	Misc Programs Fund
-----	3660	OTO Capital Investment and Deferred Maintenance	SB2 (2007)	Misc Programs Fund
-----	3670	OTO Kindergarten Start-up	SB2 (2007)	Misc Programs Fund
-----	3680	K-12 Education Data Systems	HB 2 (2007)	Misc Programs Fund
-----	3900	State Career and Technical Education (CTE)	20-7-306	Misc Programs Fund

**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

COUNTY TREAS BARS ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
		<b>REVENUE FROM FEDERAL SOURCES - 4000</b>		
-----	4100	Miscellaneous Direct Federal Grants	20-9-507	Misc Programs Fund
-----	4110	Head Start	20-9-507	Misc Programs Fund
-----	4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20-9-507	Misc Programs Fund
-----	4130	Title VII Indian Education	20-9-507	Misc Programs Fund
-----	4140	Title VII, Johnson O'Malley (JOM) Indian Education	20-9-507	Misc Programs Fund
-----	4200	Title I, Part A, Improving Basic Programs	20-9-507	Misc Programs Fund
-----	4210	Title I, Part A, Accountability	20-9-507	Misc Programs Fund
-----	4220	Title I, Part A, Improvement Grants	20-9-507	Misc Programs Fund
-----	4230	Title I, Part B, Subpart 1, Reading First	20-9-507	Misc Programs Fund
-----	4240	Title I, Part B, Subpart 3, Even Start	20-9-507	Misc Programs Fund
-----	4250	Title I, Part C, Migrant Education	20-9-507	Misc Programs Fund
-----	4260	Title I, Part C, Migrant Incentive	20-9-507	Misc Programs Fund
-----	4270	Title I, Part D, Neglected, Delinquent & At-Risk Youth	20-9-507	Misc Programs Fund
-----	4280	Title I, Part F, Comprehensive School Reform	20-9-507	Misc Programs Fund
-----	4290	Title I, Part G, Advanced Placement	20-9-507	Misc Programs Fund
-----	4300	Title II, Part A, Teacher and Principal Training & Recruiting	20-9-507	Misc Programs Fund
-----	4310	Title II, Part D, Educational Technology	20-9-507	Misc Programs Fund
-----	4320	Title III, Part A, English Language Acquisition/Enhancement	20-9-507	Misc Programs Fund
-----	4330	Title IV, Part A, Safe & Drug-Free Schools & Communities	20-9-507	Misc Programs Fund
-----	4340	Title IV, Part B, 21 <sup>st</sup> Century Community Learning Centers	20-9-507	Misc Programs Fund
-----	4350	Title V, Part A, Innovative Programs	20-9-507	Misc Programs Fund
-----	4360	Title V, Part D, Subpart 3, Character Education	20-9-507	Misc Programs Fund
-----	4370	Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	20-9-507	Misc Programs Fund
-----	4380	Title X, Part C, Education of Homeless Children & Youth	20-9-507	Misc Programs Fund
-----	4390	Title I, Part G, School Improvement	20-9-507	Misc Programs Fund
-----	4510	Carl Perkins (Federal Vo-Ed) – Basic Grant	20-9-507	Misc Programs Fund
-----	4520	Carl Perkins (Federal Vo-Ed) – Competitive	20-9-507	Misc Programs Fund
-----	4530	Adult Basic Education TANF	20-9-507	Misc Programs Fund
-----	4540	Adult Basic and Literacy Education (ABLE)	20-9-507	Misc Programs Fund
-----	4550	Federal School Food Reimbursement	20-10-201	School Foods Fund
-----	4552	Fresh Fruit and Vegetable Program	20-10-201	School Foods Fund
-----	4555	School Food Summer Program	20-10-201	School Foods Fund
-----	4556	Adult/Child Care Program	20-9-507	Misc Programs Fund
-----	4560	IDEA, Part B, Children with Disabilities	20-9-507	Misc Programs Fund
-----	4570	IDEA, Preschool	20-9-507	Misc Programs Fund
-----	4580	IDEA, Part D, State Program Improvement	20-9-507	Misc Programs Fund

**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

<b>COUNTY TREAS BARS ACCOUNT</b>	<b>CURRENT OPI ACCOUNT</b>	<b>ACCOUNT DESCRIPTION</b>	<b>LEGAL REFERENCE</b>	<b>FUND DISTRIBUTION</b>
		<b>REVENUE FROM FEDERAL SOURCES - 4000</b>		
-----	4650	Misc. Federal Grants from OPI (Learn & Serve, Reading Excellence, School Renovation, IDEA, Technology)	20-9-507	Misc Programs Fund
-----	4700	Misc. Federal Grants from Other State Agencies	20-9-603	Misc Programs Fund
-----	4710	GEAR UP	20-9-507	Misc Programs Fund
-----	4720	Carl Perkins (Federal Vo-Ed) – Tech Prep	20-9-507	Misc Programs Fund
-----	4730	Public Health Emergency Preparedness		Misc Programs Fund Per County Commission
-----	4800	Federal Payment in Lieu of Taxes	7-6-101	Impact Aid Fund
-----	4820	Federal Impact Aid (P.L. 874)	20-9-514	Misc Programs Fund
-----	4821	Federal Impact Aid Discretionary Construction		
-----	4930	Federal Indirect Cost Reimb/Aggregate of Reimbursements	20-9-507	Misc Programs Fund
-----	4940	Schoolwide	20-9-507	Misc Programs Fund
		<b>REVENUE FROM OTHER FINANCING SOURCES – 5000</b>		
-----	5110	Sale of Bonds	20-9-508	Building Fund
-----	5120	Proceeds from Refunding Bonds	20-9-412	Building Fund
-----	5200	Sale or Compensation for Loss of Assets 20-9-604	20-9-508	Discretion of Board General/Comp Absences Bldg/Bldg Res/Misc Prog General/Misc Prog/X82 Co-op Fund
-----	5300	Operating Transfers from Other Funds	Topic 5-0520	
-----	5400	Proceeds from Long-Term Liabilities/Board of Investments	20-9-471	
-----	5700	Resource Transfers from Other School Districts or Cooperatives	Topic 5-1500	
-----	5710	Special Education Resource Transfers of Local/State Funds		
		<b>ADJUSTMENT TO BEGINNING FUND BALANCE – 6000</b>		
-----	6100	Material Prior Period Revenue Adjustments	ARMS 10.10.305	
-----	9710	Residual Equity Transfers In	20-9-201	General Fund

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	General Fund 01	SPECIAL REVENUE FUNDS						Adult Education Fund 17
			Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	
<b>ASSETS AND OTHER DEBITS</b>									
101 Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
103 Petty Cash	Debit	Yes							
104 Change Cash	Debit	Yes			Yes				
105 Cash with Fiscal Agents	Debit	Yes							
110 Investment Accounts Outside County Treasurer	Debit								
111 Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes		Yes
112 Increases and Decreases in Fair Value of Investments									
113 Unamortized Discounts on Investments	Credit								
114 Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes		Yes
115 Accrued Interest on Investments Purchased	Debit								
120 Taxes Receivable – Real Property	Debit	Yes	Yes	Yes		Yes			Yes
129 Allowance for Uncollectible Taxes – Real Property	Credit	Yes	Yes	Yes		Yes			Yes
130 Taxes Receivable – Personal/Mobile Homes	Debit	Yes	Yes	Yes		Yes			Yes
139 Allowance for Uncollectible Taxes – Personal	Credit	Yes	Yes	Yes		Yes			Yes
140 Taxes Receivable – Other Taxes	Debit	Yes	Yes	Yes		Yes			Yes
149 Allowance for Uncollectible Taxes – Other Taxes	Credit	Yes	Yes	Yes		Yes			Yes
150 Taxes Receivable – Protested Taxes	Debit	Yes	Yes	Yes		Yes			Yes
159 Allowance for Uncollectible Taxes – Protested	Credit	Yes	Yes	Yes		Yes			Yes
160 Interfund/Loan Receivable from Other Funds	Debit								
170 Due from Other Funds	Debit								
180 Due from Other Governments	Debit	Yes	Yes		Yes		Yes	Yes	Yes
190 Accounts Receivable	Debit	Yes	Yes		Yes				Yes
199 Allowance for Uncollectible Accounts Receivable	Credit	Yes	Yes		Yes				Yes
210 Bond Proceeds Receivable	Debit	Yes							
220 Inventories for Consumption – Materials and Supplies	Debit				Yes				
230 Inventories for Resale	Debit				Yes				
240 Prepaid Expenses	Debit								
250 Deposits	Debit								
<b>BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE</b>									
401 Estimated Revenues (Bdgt.Funds)	Debit	Yes	Yes	Yes		Yes	Yes		Yes
402 Revenues/Other Sources	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
490 Non-Budgeted Revenues–GAAP Purposes (e.g., leases)	Credit								

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	General Fund 01	SPECIAL REVENUE FUNDS						
			Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
<b>LIABILITIES, DEFERRED REVENUES &amp; FUND EQUITY</b>									
601 Interfund/Loan Payable to Other Funds	Credit								
606 Due to Other Funds	Credit								
611 Due to Other Governments	Credit	Yes			Yes	Yes		Yes	
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	Yes	Yes	Yes	Yes		Yes	Yes	Yes
621 Accounts Payable	Credit	Yes	Yes		Yes	Yes	Yes	Yes	Yes
622 Judgments Payable – Current Portion Only	Credit								
623 Registered Warrants Payable	Credit	Yes	Yes	Yes	No	Yes	Yes	No	Yes
630 Contracts Payable – Current Portion Only	Credit	Yes	Yes	Yes	Yes				
650 Notes or Loans Payable – Current Portion Only	Credit	Yes							
656 Accrued Interest Payable – Current Portion Only	Credit	Yes	Yes	Yes					
660 Accrued Operating Expenses Payable	Credit	Yes	Yes						Yes
661 Accrued Salaries and Benefits	Credit	Yes	Yes						Yes
670 Payroll Deductions and Withholdings	Credit	Yes	Yes						Yes
680 Deferred Revenues	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
690 Deposits Payable	Credit								
<b>BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE</b>									
801 Appropriation (budgeted funds)	Credit	Yes	Yes	Yes		Yes	Yes		Yes
802 Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
803 Encumbrances (budgeted funds)	Debit	Optional	Optional	Optional					Optional
890 Non-Budgeted Expenditures – GAAP Purposes (e.g., leases)	Debit								
<b>FUND EQUITY</b>									
951 Reserve for Inventories	Credit								
953 Reserve for Encumbrances	Credit	Optional	Optional	Optional					Optional
961 Reserve for Operations (see definitions)	Credit	Yes	Yes				Yes		Yes
963 Reserve for Unused Protested Taxes	Credit	Yes							
964 Reserve for Unused Tax Audit Receipts	Credit	Yes							
970 Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
972 Budgetary Fund Balance	Credit	Optional	Optional	Optional					Optional
980 Assets Held in Trust	Credit								



3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS			GOVERNMENTAL FUNDS								
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	SPECIAL REVENUE FUNDS									
		Traffic Education Fund 18	Non Op Fund 19	Lease Rental Fund 20	Comp Absence Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Tech Fund 28	Flex Fund 29	Permanent Endowment Fund 45	Debt Service Fund 50
<b>ASSETS AND OTHER DEBITS</b>											
101 Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
103 Petty Cash	Debit										
104 Change Cash	Debit										
105 Cash with Fiscal Agents	Debit										Yes
110 Investment Accounts Outside County Treasurer	Debit										
111 Investments	Debit	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes
112 Increases and Decreases in Fair Value of Investments											
113 Unamortized Discounts on Investments	Credit										
114 Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes
115 Accrued Interest on Investments Purchased	Debit										
120 Taxes Receivable – Real Property	Debit		Yes					Yes	Yes		Yes
129 Allowance for Uncollectible Taxes – Real Property	Credit		Yes					Yes	Yes		Yes
130 Taxes Receivable – Personal/Mobile Homes	Debit		Yes					Yes	Yes		Yes
139 Allowance for Uncollectible Taxes – Personal	Credit		Yes					Yes	Yes		Yes
140 Taxes Receivable – Other Taxes	Debit		Yes					Yes	Yes		Yes
149 Allowance for Uncollectible Taxes – Other Taxes	Credit		Yes					Yes	Yes		Yes
150 Taxes Receivable – Protested Taxes	Debit		Yes					Yes	Yes		Yes
159 Allowance for Uncollectible Taxes – Protested	Credit		Yes					Yes	Yes		Yes
160 Interfund/Loan Receivable from Other Funds	Debit										
170 Due from Other Funds	Debit										
180 Due from Other Governments	Debit										
190 Accounts Receivable	Debit	Yes		Yes							
199 Allowance for Uncollectible Accounts Receivable	Credit	Yes		Yes							
210 Bond Proceeds Receivable	Debit										
220 Inventories for Consumption – Materials and Supplies	Debit										
230 Inventories for Resale	Debit										
240 Prepaid Expenses	Debit										
250 Deposits	Debit										
<b>BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE</b>											
401 Estimated Revenues (Budgeted Funds)	Debit		Yes					Yes	Yes		Yes
402 Revenues/Other Sources	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
490 Non-Budgeted Revenues–GAAP Purposes (e.g., leases)	Credit		Yes					Yes	Yes		Yes

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS									
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	SPECIAL REVENUE FUNDS									
		Traffic Education Fund 18	Non Op Fund 19	Lease Rental Fund 20	Comp Absence Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Tech Fund 28	Flex Fund 29	Permanent Endowment Fund 45	Debt Service Fund 50
<b>LIABILITIES, DEFERRED REVENUES &amp; FUND EQUITY</b>											
601 Interfund/Loan Payable to Other Funds	Credit										
606 Due to Other Funds	Credit										
611 Due to Other Governments	Credit		Yes								
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
621 Accounts Payable	Credit	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes
622 Judgments Payable – Current Portion Only	Credit										
623 Registered Warrants Payable	Credit	No	Yes	No		No	No	No	No		No
630 Contracts Payable – Current Portion Only	Credit	Yes						Yes	Yes		Yes
640 Matured Bonds Payable	Credit										Yes
650 Notes or Loans Payable – Current Portion Only	Credit							Yes	Yes		Yes
655 Matured Interest Payable	Credit										
656 Accrued Interest Payable – Current Portion Only	Credit	Yes									
660 Accrued Operating Expenses Payable	Credit	Yes	Yes	Yes			Yes				
661 Accrued Salaries and Benefits	Credit	Yes	Yes	Yes	Yes		Yes				
670 Payroll Deductions and Withholdings	Credit	Yes	Yes	Yes	Yes		Yes				
680 Deferred Revenues	Credit		Yes					Yes	Yes		Yes
690 Deposits Payable	Credit			Yes							
<b>BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE</b>											
801 Appropriation (budgeted funds)	Credit		Yes					Yes	Yes		Yes
802 Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
803 Encumbrances (budgeted funds)	Debit		Optional								
890 Non-Budgeted Expenditures – GAAP Purposes (e.g.,leases)	Debit										
<b>FUND EQUITY</b>											
951 Reserve for Inventories	Credit										
953 Reserve for Encumbrances	Credit		Optional								
961 Reserve for Operations (see definitions)	Credit										Yes
970 Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
980 Assets Held in Trust	Credit									Yes	

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS			GOVT TYPE FUNDS		PROPRIETARY TYPE FUNDS										
			CAPITAL PROJ FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND			Normal or Usual Balance		Building Fund 60	Building Reserve Fund 61	Day Care Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Central Transport-Ation 75	Internal Service Fund 77	Self Ins Health Fund 78	Self Ins Liab 79
<b>ASSETS AND OTHER DEBITS</b>															
101	Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
103	Petty Cash	Debit													
104	Change Cash	Debit			Yes										
105	Cash with Fiscal Agents	Debit												Yes	Yes
110	Investment Accounts Outside County Treasurer	Debit													
111	Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
112	Increases and Decreases in Fair Value of Investments														
113	Unamortized Discounts on Investments	Credit													
114	Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
115	Accrued Interest on Investments Purchased	Debit												Yes	Yes
120	Taxes Receivable – Real Property	Debit		Yes											
129	Allowance for Uncollectible Taxes – Real Property	Credit		Yes											
130	Taxes Receivable – Personal/Mobile Homes	Debit		Yes											
139	Allowance for Uncollectible Taxes – Personal	Credit		Yes											
140	Taxes Receivable – Other Taxes	Debit		Yes											
149	Allowance for Uncollectible Taxes – Other Taxes	Credit		Yes											
150	Taxes Receivable – Protested Taxes	Debit		Yes											
159	Allowance for Uncollectible Taxes – Protested	Credit		Yes											
160	Interfund/Loan Receivable from Other Funds	Debit													
170	Due from Other Funds	Debit						Yes	Yes	Yes	Yes	Yes			
180	Due from Other Governments	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
190	Accounts Receivable	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
199	Allowance for Uncollectible Accounts Receivable	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
210	Bond Proceeds Receivable	Debit	Yes												
220	Inventories for Consumption – Materials and Supplies	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
230	Inventories for Resale	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
240	Prepaid Expenses	Debit													
250	Deposits	Debit													
<b>FIXED ASSETS</b>															
311	Land	Debit													
321	Land Improvements	Debit													
322	Allowance for Depreciation of Land Improvements	Credit													
331	Buildings and Building Improvements	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
332	Allowance for Depreciation of Bldgs & Bldg Improvements	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
341	Machinery and Equipment	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
342	Allowance for Depreciation of Machinery and Equipment	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
351	Construction in Progress (closed to 321 & 331 above)	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		GOVT TYPE FUNDS		PROPRIETARY TYPE FUNDS								
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	CAPITAL PROJ FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS					
		Building Fund 60	Building Reserve Fund 61	Day Care Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Central Transport-Ation 75	Internal Service Fund 77	Self Ins Health Fund 78	Self Ins Liab 79
<b>BUDGETING/NOMINAL ACCOUNTS—CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS</b>												
401	Estimated Revenues (Budgeted Funds)		Yes									
402	Revenues/Other Sources		Credit									
490	Non-Budgeted Revenues—GAAP Purposes (e.g., leases)		Credit									
<b>LIABILITIES, DEFERRED REVENUES &amp; FUND EQUITY</b>												
601	Interfund/Loan Payable to Other Funds		Credit									
606	Due to Other Funds	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
611	Due to Other Governments	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
620	Warrants Payable (closed to 101 cash) See Account 623	No	Yes	No	No	No	No	No	No	No	No	No
621	Accounts Payable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
623	Registered Warrants Payable	Yes	Yes									
630	Contracts Payable – Current Portion Only	Yes	Yes									
631	Construction Contracts Payable - Retained Percentage	Yes	Yes									
632	Construction Contracts – Other Payable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
650	Notes and Loans Payable – Current Portion Only	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
656	Accrued Interest Payable – Current Portion Only	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
660	Accrued Operating Expenses Payable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
661	Accrued Salaries and Benefits	Yes	Yes									
670	Payroll Deductions and Withholdings	Yes	Yes					Yes				
680	Deferred Revenues		Yes									
690	Deposits Payable		Credit									
<b>LONG-TERM LIABILITIES</b>												
720	Notes Payable		Credit	Yes	Yes	Yes	Yes	Yes	Yes			
730	Lease Obligations		Credit	Yes	Yes	Yes	Yes	Yes	Yes			
740	Contracts Payable		Credit	Yes	Yes	Yes	Yes	Yes	Yes			
<b>BUDGETING/NOMINAL ACCOUNTS—CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS</b>												
801	Appropriation (budgeted funds)		Credit	Yes								
802	Expenditures	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
890	Non-Budgeted Expenditures – GAAP Purposes (e.g., leases)		Debit									
<b>FUND EQUITY</b>												
921	Invested in Capital Assets, Net of Related Debt	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
930	Restricted Net Assets	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
940	Unrestricted Net Assets	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
961	Reserve for Operations (see definitions)	No	No	No	No	No	No	No	No	No	No	No
970	Unreserved Fund Balance	Yes	Yes	No	No	No	No	No	No	No	No	No

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		FIDUCIARY TYPE FUNDS									
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	TRUST FUNDS				AGENCY FUNDS					
		Endowment Fund 81	Interlocal Agreement Fund 82	Student Extracurricular Activities 84	Miscellaneous Trust Fund 85	Payroll Fund 86	Claims Fund 87	Investment Earnings Clearing 88	Retirement /COBRA Insurance Fund 89	Agency A-E 90-94	Cafeteria Fund 95
<b>ASSETS AND OTHER DEBITS</b>											
101	Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
110	Investment Accounts Outside County Treasurer	Debit									
111	Investments	Debit	Yes	Yes		No	No	No	No		Yes
112	Increases/Decreases in Fair Value of Investments										
113	Unamortized Discounts on Investments	Credit									
114	Interest Receivable on Investments	Debit	Yes	Yes							
115	Accrued Interest on Investments Purchased	Debit									
160	Interfund/Loan Receivable from Other Funds	Debit									
170	Due from Other Funds	Debit									
180	Due from Other Governments	Debit									
190	Accounts Receivable	Debit									
199	Allowance for Uncollectible Accounts Receivable	Credit									
240	Prepaid Expenses	Debit									
250	Deposits	Debit									
<b>NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE</b>											
402	Revenues/Other Sources	Credit	Yes	Yes		Yes					
<b>LIABILITIES, DEFERRED REVENUES &amp; FUND EQUITY</b>											
601	Interfund/Loan Payable to Other Funds	Credit				Yes	Yes				
606	Due to Other Funds	Credit				Yes	Yes	Yes	Yes	Yes	Yes
611	Due to Other Governments	Credit				Yes	Yes				
620	Warrants Payable (closed to 101 Cash)	Credit	Yes	Yes		Yes	Yes	Yes	No	No	No
621	Accounts Payable	Credit		Yes	Yes				Yes	Yes	Yes
630	Contracts Payable – Current Portion Only	Credit									
650	Notes & Loans Payable – Current Portion Only	Credit									
656	Accrued Interest Payable - Current Portion Only	Credit									
660	Accrued Operating Expenses Payable	Credit									
661	Accrued Salaries and Benefits	Credit									
670	Payroll Deductions and Withholdings	Credit									
680	Deferred Revenues	Credit									
690	Deposits Payable	Credit					Yes				

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		FIDUCIARY TYPE FUNDS										
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	TRUST FUNDS				AGENCY FUNDS						
		Endowment Fund 81	Interlocal Agreement Fund 82	Student Extracurricular Activities 84	Miscellaneous Trust Fund 85	Payroll Fund 86	Claims Fund 87	Investment Earnings Clearing 88	Retirement /COBRA Insurance Fund 89	Agency A-E 90-94	Cafeteria Fund 95	
<p style="text-align: center;"><b>NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE</b></p> <p>802 Expenditures/Other Uses</p>		Debit	Yes	Yes	Yes	Yes	No*	No*	No*	No*	No*	No*
<p style="text-align: center;"><b>FUND EQUITY</b></p> <p>970 Unreserved Fund Balance</p> <p>980 Assets Held in Trust</p>		Credit Credit	Yes	Yes	Yes	Yes	No*	No*	No*	No*	No*	No*

\*Revenue and expenditure accounts may be used in Agency Funds but are never reported. Revenues and expenditures normally equal. Differences are reported as a receivable or payable. Agency funds have no fund balance.

**3-0720.10 OPERATING STATEMENT – EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM	GOVERNMENTAL FUNDS							
	YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND	SPECIAL REVENUE FUNDS						
		General Fund 01	Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Misc Programs Fund 15
<b>100 REGULAR EDUCATION PROGRAMS-ELEMENTARY/SECONDARY</b>	Yes	Yes	Yes		Yes	Yes	Yes	
110 Kindergarten	Optional					Optional		
120 Elementary	Optional	Optional				Optional		
130 Middle School	Optional					Optional		
140 Junior High (grades 7 – 9)	Optional					Optional		
150 Secondary	Optional	Optional				Optional		
160 District-Wide	Optional		Optional			Optional		
170 Distance Learning	Optional					Optional		
180 Summer School	Optional					Optional		
<b>SPECIAL PROGRAMS/STATE AND FEDERAL GRANTS</b>								
210 Non-Federal Alternative Education	Yes					Yes	Yes	
260 Non-Grant Bilingual Education	Yes					Yes		
271 Aggregate of Reimb/Indirect Cost							Yes	
274 State Audiology Contracted Services						Yes	Yes	
280 Special Education – Local and State	Yes	Yes	Yes		Yes	Use 280	Yes	
325 Montana Digital Academy							Yes	
327 State Advancing Agriculture Education							Yes	
329 Miscellaneous State Grants							Yes	
360 Gifted & Talented Reimbursement						Yes	Yes	
361 Services for Significant Needs Students							Yes	
362 Adult Education Reimbursement							Yes	
365 OTO Indian Education for All (use for general fund IEA)	Yes						Yes	
366 OTO Capital Investment & Deferred Maintenance							Yes	
367 OTO Kindergarten Start-up							Yes	
368 K-12 Education Data Systems							Yes	
390 Career & Technical Education Entitlement							Yes	
391 Agriculture							Yes	
392 Business							Yes	
393 Health Occupations							Yes	
394 Home Economics							Yes	
395 Technology Education/Industrial Arts							Yes	
397 Trades and Industrial							Yes	
410 Miscellaneous Direct Federal Grants							Yes	
411 Head Start							Yes	
412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)							Yes	
413 Title VII Indian Education							Yes	
412 Johnson O'Malley Indian Education							Yes	
420 Title I, Part A, Improving Basic Programs							Yes	
421 Title I, Part A, Accountability							Yes	
422 Title I, Part A, Improvement Grants							Yes	
423 Title I, Part B, Subpart 1, Reading First							Yes	
424 Title I, Part B, Subpart 3, Even Start							Yes	
425 Title I, Part C, Migrant Education							Yes	
426 Title I, Part C, Migrant Incentive							Yes	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth							Yes	
428 Title I, Part F, Comprehensive School Reform							Yes	

**3-0720.10 OPERATING STATEMENT – EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM			GOVERNMENTAL FUNDS							
			SPECIAL REVENUE FUNDS							
YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND			General Fund	Transportation Fund	Bus Depreciation Fund	School Food Fund	Tuition Fund	Retirement Fund	Misc Programs Fund	Adult Education Fund
			01	10	11	12	13	14	15	17
429	Title I, Part G, Advanced Placement	Federal							Yes	
430	Title II, Part A, Teacher & Principal Training & Recruiting	Federal							Yes	
431	Title II, Part D, Educational Technology	Federal							Yes	
432	Title III, Part A, English Language Acquisition and Language Enhancement	Federal							Yes	
433	Title IV, Part A, Safe & Drug-Free Schools & Communities	Federal							Yes	
434	Title IV, Part B, 21 <sup>st</sup> Century Community Learning Centers	Federal							Yes	
435	Title V, Part A, Innovative Programs	Federal							Yes	
436	Title V, Part D, Subpart 3, Character Education	Federal							Yes	
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools	Federal							Yes	
438	Title X, Part C, Education of Homeless Children & Youth	Federal							Yes	
439	Title I, Part G, School Improvement	Federal							Yes	
451	Carl Perkins (Federal Vo-Ed) – Basic Grant	Federal							Yes	
452	Carl Perkins (Federal Vo-Ed) – Competitive	Federal							Yes	
453	Adult Basic Education TANF	Federal							Yes	
454	Adult Basic Literacy Education (ABLE)	Federal							Yes	
455	School Foods Mini Grants	Federal							Yes	
456	IDEA, Part B, Children with Disabilities	Federal							Yes	
457	IDEA Preschool	Federal							Yes	
458	IDEA State Program Improvement	Federal							Yes	
459	IDEA Early Intervening	Federal							Yes	
460	Fresh Fruit & Vegetables Program	Federal							Yes	
465	Federal Misc. Grants from OPI	Federal							Yes	
470	Misc. Federal Grants from Other State Agencies	Federal							Yes	
471	GEAR UP	Federal							Yes	
472	Carl Perkins (Federal Vo-Ed) – Tech Prep	Federal							Yes	
473	Public Health Emergency Preparedness	Federal							Yes	
482	Title VIII Impact Aid 8007(b) Construction	Federal							Yes	
494	Title I ESEA Schoolwide Program	Federal							Yes	



**3-0720.10 OPERATING STATEMENT – EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM	GOVERNMENTAL FUNDS							
	YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND	SPECIAL REVENUE FUNDS						
		General Fund 01	Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Misc Programs Fund 15
<b>ADULT EDUCATION PROGRAMS</b>								
610 Adult/Continuing Education (Adult Basic Education) District						Use 610	No	Yes
650 Adult Basic Education Dist/Fedl/State						Use 650	Yes	No
657 Federal Job Training and Partnership Act Grant	Yes					Yes	Yes	
<b>EXTRACURRICULAR PROGRAMS</b>								
710 School Sponsored Extracurricular Activities	Yes					Yes		
720 School Sponsored Extracurricular Athletics	Yes					Yes		
<b>COMMUNITY SERVICE PROGRAM</b>								
810 Community Recreation						Yes		
820 Civic Services						Yes		
830 Public Library Services						Yes		
840 Custody and Child Care Service						Yes		
850 Welfare Activities						Yes		
860 Community Drug Free Programs						Yes		
890 Other Community Services						Yes	Yes	
<b>ENTERPRISE PROGRAMS</b>								
910 School Food Services	Yes					Yes		
920 Other Enterprise/Internal Service Programs				Yes				

**3-0720.10 OPERATING STATEMENT – EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM	GOVERNMENTAL FUNDS									
	SPECIAL REVENUE FUNDS									
	Traffic Educ. Fund 18	Non-Oper. Fund 19	Lease Rental Fund 20	Comp Absence Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Tech-nology Fund 28	Flex-ibility Fund 29	Perm. Endow. Fund 45	Debt Service Fund 50
<b>YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND</b>										
<b>100 REGULAR EDUCATION PROGRAMS-ELEMENTARY/SECONDARY</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
110 Kindergarten										
120 Elementary										
130 Middle School										
140 Junior High (grades 7 – 9)										
150 Secondary										
160 District-Wide										
170 Distance Learning										
180 Summer School	Yes									
<b>SPECIAL PROGRAMS</b>										
280 Special Education – Local and State				Yes	Yes	Yes	Yes	Yes	Yes	No
<b>300 – 399 STATE GRANTS</b>				Yes		Yes				
<b>400 – 499 FEDERAL GRANTS</b>				Yes		Yes				
<b>610 – 659 ADULT EDUCATION PROGRAMS</b>				Yes		Yes				
<b>EXTRACURRICULAR PROGRAMS</b>										
710 School Sponsored Extracurricular Activities				Yes		Yes				
720 School Sponsored Extracurricular Athletics				Yes		Yes				
<b>810 – 890 COMMUNITY SERVICE PROGRAM</b>				Yes	Yes	Yes				
<b>ENTERPRISE PROGRAMS</b>										
910 School Food Services				Yes	Yes	Yes				
920 Other Enterprise/Internal Service Programs				Yes	Yes	Yes				

**3-0720.10 OPERATING STATEMENT – EXPENDITURE PROGRAM MATRIX**

EXPENDITURE PROGRAM	GOVT'L FUNDS		PROPRIETARY TYPE FUNDS							
	CAPITAL PROJ FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS				
	Building Fund 60	Bldg Resrv Fund 61	Day Care Fund 70	Indus. Arts Fund 71	Misc. Enterp. Fund 72	Data Proc. Fund 73	Purchasing Fund 74	Central Transp. Fund 75	Internal Service Fund 77	Self Insur. Fund 78
<b>YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND</b>										
<b>100 REGULAR EDUCATION PROGRAMS-ELEMENTARY/SECONDARY</b>	Yes	Yes								
110 Kindergarten										
120 Elementary										
130 Middle School										
140 Junior High (grades 7 – 9)										
150 Secondary										
160 District-Wide										
170 Distance Learning										
180 Summer School										
<b>SPECIAL PROGRAMS</b>										
280 Special Education – Local and State	Yes	Yes								
<b>300 – 399 STATE GRANTS</b>										
<b>400 – 499 FEDERAL GRANTS</b>										
<b>610 – 659 ADULT EDUCATION PROGRAMS</b>										
<b>EXTRACURRICULAR PROGRAMS</b>										
710 School Sponsored Extracurricular Activities										
720 School Sponsored Extracurricular Athletics										
<b>810 – 890 COMMUNITY SERVICE PROGRAM</b>										
<b>ENTERPRISE PROGRAMS</b>										
910 School Food Services			Yes							
920 Other Enterprise/Internal Service Programs				Yes	Yes	Yes	Yes	Yes	Yes	Yes

3-0720.10 OPERATING STATEMENT – EXPENDITURE PROGRAM MATRIX

EXPENDITURE PROGRAM	FIDUCIARY TYPE FUNDS			
	TRUST FUNDS			
	Private Purpose Trust Fund 81	Interlocal Agreement Fund 82	Student Activity Fund 84	Miscellaneous Private Purpose Trust Fund 85
<b>YES INDICATES THIS PROGRAM IS FREQUENTLY USED IN THIS FUND</b>				
<b>100 REGULAR EDUCATION PROGRAMS-ELEMENTARY/SECONDARY</b>	Yes	Yes		Yes
110 Kindergarten				
120 Elementary				
130 Middle School				
140 Junior High (grades 7 – 9)				
150 Secondary				
160 District-Wide				
170 Distance Learning				
180 Summer School				
<b>SPECIAL PROGRAMS</b>				
280 Special Education – Local and State	Yes	Yes		Yes
<b>300 – 399 STATE GRANTS</b>				
<b>400 – 499 FEDERAL GRANTS</b>				
<b>610 – 659 ADULT EDUCATION PROGRAMS</b>				
<b>EXTRACURRICULAR PROGRAMS</b>				
710 School Sponsored Extracurricular Activities			Yes	
720 School Sponsored Extracurricular Athletics			Yes	
<b>810 – 890 COMMUNITY SERVICE PROGRAM</b>				
810 Community Recreation	Yes	Yes		Yes
820 Civic Services		Yes		Yes
830 Public Library Services		Yes	Yes	Yes
840 Custody and Child Care Services		Yes		Yes
850 Welfare Activities		Yes		Yes
860 Community Drug Free Programs		Yes		Yes
<b>ENTERPRISE PROGRAMS</b>				
910 School Food Services				

**3-0730.10 OPERATING STATEMENT – EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION	GOVERNMENTAL FUNDS							
	General Fund 01	SPECIAL REVENUE FUNDS						
		Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
1XXX Instruction	Yes				Yes	Yes	Yes	Yes
21XX Support Services – Students	Yes					Yes	Yes	Yes
221X Support Services – Instructional Staff	Yes					Yes	Yes	Yes
222X Support Services – Educational Media Services	Yes					Yes	Yes	Yes
23XX Support Services – General Administration	Yes	Yes				Yes	Yes	
24XX Support Services – School Administration	Yes	Yes				Yes	Yes	
25XX Support Services – Business Services	Yes	Yes				Yes	Yes	
26XX Support Services – Operation & Maintenance of Plant	Yes	Yes				Yes	Yes	
27XX Support Services – Student Transportation	Yes	Yes	Yes			Yes	Yes	
31XX Non-Educational Services – Food Services	Yes			Yes		Yes		
32XX Non-Educational Services – Other Enterprise Services	Yes							
33XX Non-Educational Services – Community Services	Yes	Yes						
34XX Non-Educational Services – Extracurricular Activities	Yes		Yes			Yes		
35XX Non-Educational Services – Extracurricular Athletics	Yes		Yes			Yes		
4XXX Facilities Acquisitions	Yes							
5XXX Debt Service	Yes							
6XXX Other Financing Uses (see definitions for additional functions)	Yes							

**3-0730.10 OPERATING STATEMENT – EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION	GOVERNMENTAL FUNDS								
	SPECIAL REVENUE FUNDS								
	Traffic Education Fund 18	Non-Operating Fund 19	Lease Rental Fund 20	Comp Absences Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Technology Fund 28	Flexibility Fund 29	Permanent Endowment Fund 45
1XXX Instruction	Yes			Yes	Yes	Yes	Yes	Yes	Yes
21XX Support Services – Students				Yes	Yes	Yes			
221X Support Services – Instructional Staff				Yes	Yes	Yes			
2213 Support Services – Instructional Staff Development	Yes				Yes	Yes	Yes	Yes	Yes
222X Support Services – Educational Media Services				Yes	Yes	Yes			
23XX Support Services – General Administration				Yes	Yes	Yes			
24XX Support Services – School Administration				Yes	Yes	Yes			
25XX Support Services – Business Services		Yes		Yes	Yes	Yes			
26XX Support Services – Operation & Maintenance of Plant	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
27XX Support Services – Student Transportation		Yes		Yes	Yes	Yes			
31XX Non-Educational Services – Food Services				Yes	Yes	Yes			
32XX Non-Educational Services – Other Enterprise Services					Yes	Yes			
33XX Non-Educational Services – Community Services					Yes	Yes			
34XX Non-Educational Services – Extracurricular Activities				Yes	Yes	Yes			
35XX Non-Educational Services – Extracurricular Athletics				Yes	Yes	Yes			
4XXX Facilities Acquisitions					Yes				
5XXX Debt Service									
6XXX Other Financing Uses (see definitions for additional functions)									

**3-0730.10 OPERATING STATEMENT – EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION	GOV'TL FUNDS		PROPRIETARY TYPE FUNDS							
	CAPITAL PROJECT FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS				
	Building Fund 60	Building Reserve Fund 61	Day Care Fund 70	Industrial Arts Fund 71	Misc. Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Internal Service Fund 77	Self Ins Health 78	Self Ins Liab 79
1XXX Instruction	Yes	Yes								
21XX Support Services – Students										
221X Support Services – Instructional Staff										
222X Support Services – Educational Media Services										
23XX Support Services – General Administration										
24XX Support Services – School Administration										
25XX Support Services – Business Services										
26XX Support Services – Operation & Maintenance of Plant										
27XX Support Services – Student Transportation	Yes									
31XX Non-Educational Services – Food Services										
32XX Non-Educational Services – Other Enterprise Services			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
33XX Non-Educational Services – Community Services										
34XX Non-Educational Services – Extracurricular Activities										
35XX Non-Educational Services – Extracurricular Athletics										
4XXX Facilities Acquisitions	Yes	Yes								
5XXX Debt Service										
6XXX Other Financing Uses (see definitions for additional functions)										

**3-0730.10 OPERATING STATEMENT – EXPENDITURE FUNCTION MATRIX**

EXPENDITURE FUNCTION	FIDUCIARY TYPES FUNDS			
	TRUST FUNDS			
	Private Purpose Trust Fund 81	Inter-Local Agreement Fund 82	Student Activity Fund 84	Misc. Private Purpose Trust Fund 85
YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND				
1XXX Instruction	Yes	Yes		
21XX Support Services – Students	Yes	Yes		
221X Support Services – Instructional Staff		Yes		
222X Support Services – Educational Media Services		Yes		
23XX Support Services – General Administration		Yes		
24XX Support Services – School Administration		Yes		
25XX Support Services – Business Services		Yes		
26XX Support Services – Operation & Maintenance of Plant		Yes		
27XX Support Services – Student Transportation		Yes		
31XX Non-Educational Services – Food Services		Yes		
32XX Non-Educational Services – Other Enterprise Services		Yes		
33XX Non-Educational Services – Community Services	Yes	Yes		Yes
34XX Non-Educational Services – Extracurricular Activities	Yes	Yes	Yes	
35XX Non-Educational Services – Extracurricular Athletics	Yes	Yes	Yes	
4XXX Facilities Acquisitions	Yes			
5XXX Debt Service				
6XXX Other Financing Uses (see definitions for additional functions)				



**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION							
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES						
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500	
<b>100 PERSONNEL SERVICES - SALARIES</b>	<b>100</b>								*	
110 Regular Salaries										
111 Office/Administrative – Certified		111	No	No	No	No	Yes	Yes	Yes	Yes
112 Professional – Educational/Certified		112	Yes				No	No	No	No
113 Professional – Other/Certified		113	Yes	Yes	Yes	Yes	No	No	No	No
114 Custodial		114	No	No	No	No	No	No	No	No
115 Clerical/Technology		115	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
116 Cooks/Service Work		116	No	No	No	No	No	No	No	No
117 Aides – Instructional/Support Services		117	Yes	Yes	Yes	Yes	No	No	No	No
118 Bus Drivers		118	No	No	No	No	No	No	No	No
119 Other Supervisory Salaries		119	No	No	No	No	Yes	Yes	Yes	Yes
12X Temporary Salaries		12X	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
13X Overtime		13X								
14X Sabbatical Leave		14X	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15X Stipends		15X								
160 Sick Leave Termination Pay		160	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
170 Vacation Leave Termination Pay		170	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
180 Bonuses		180	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>200 PERSONNEL SERVICES – EMPLOYEE BENEFITS</b>	<b>200</b>									
210 Social Security/Medicare		210	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
220 Contribution, TRS		220	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
230 Contribution, PERS		230	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
240 Contribution, Unemployment		240	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
250 Workers Compensation		250	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
260 Health Insurance		260	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
270 Life and Disability Insurance		270	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
280 Other Employee Benefits		280	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>	<b>300</b>									
310 Office/Administrative Services		310	No	No	No	No	Yes	Yes	Yes	Yes
320 Professional – Educational Services		320	Yes	Yes	Yes	Yes	No	No	No	No
321 Prof – Ed Services – Distance Learning		321	Yes				No	No	No	No
330 Other Professional Services		330					Yes	Yes	Yes	Yes
340 Technical Services		340	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
350 Contracted Services with Other Districts		350	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
351 Other District Within State		351	Yes	Yes	Yes	Yes				
352 Other District Outside State		352	Yes	Yes	Yes	Yes				
354 Contracted Services w/ Other Cooperatives		354	Yes	Yes	Yes	Yes				

\*Special Education and Other Program Directors and Full-Time Department Chairpersons should be coded to function 2490 (see definitions for functions 1000 & 2490).

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION						
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
<b>400 PURCHASED PROPERTY SERVICES</b>	<b>400</b>								
410 Energy Utility Services		410	No	No	No	No	No	No	No
411 Gas		411	No	No	No	No	No	No	No
412 Electricity		412	No	No	No	No	No	No	No
420 Other Utility Services		420	No	No	No	No	No	No	No
421 Water/Sewer		421	No	No	No	No	No	No	No
430 Cleaning Services		430	No	No	No	No	No	No	No
431 Disposal Services		431	No	No	No	No	No	No	No
432 Snow Plow Services		432	No	No	No	No	No	No	No
433 Custodial Services		433	No	No	No	No	No	No	No
440 Repair and Maintenance Services		440	Yes	Yes	Yes	Yes	Yes	Yes	Yes
450 Rental		450							
451 Rental of Land and Buildings		451							
452 Rental of Equipment and Vehicles		452	Yes	Yes	Yes	Yes	Yes	Yes	Yes
460 Minor Construction Services (see 725)		460	No	No	No	No	No	No	No
<b>500 OTHER PURCHASED SERVICES</b>	<b>500</b>								
510 Student Transportation Services		510	No	No	No	No	No	No	No
511 Transportation From Another SD Within State		511	No	No	No	No	No	No	No
512 Transportation From Another SD Outside State		512	No	No	No	No	No	No	No
513 Contracted Services, Private Bus Contractors		513	No	No	No	No	No	No	No
514 Individual Transportation Contracts		514	No	No	No	No	No	No	No
515 Contingency-New Students to School Districts		515	No	No	No	No	No	No	No
516 Field Trips		516	Yes	No	No	No	No	No	No
520 Insurance-Property, Casualty and Liability		520	No	No	No	No	Yes	No	No
530 Communication Services		530					Yes	Yes	Yes
531 Telephone		531					Yes	Yes	Yes
532 Postage		532					Yes	Yes	Yes
540 Advertising		540					Yes	Yes	Yes
545 Recruitment		545					Yes	Yes	Yes
550 Printing, Binding and Duplication		550	Yes	Yes	Yes	Yes	Yes	Yes	Yes
561 Tuition – In State	561	561	Yes	No	No	No	No	No	No
562 Tuition – Out of State	562	562	Yes	No	No	No	No	No	No
563 Educational Fees to Detention Facilities	563	563	Yes	No	No	No	No	No	No
570 Contracted School Food Services		570	Yes	No	No	No	No	No	No
581 In-District Travel		581	No	Yes					
582 Out of District Travel		582		No	Yes	No	Yes	Yes	Yes
590 Miscellaneous Purchased Services		590							
591 Miscellaneous Service Purchased Locally									
594 Student Room and Board – In State		594					No	No	No
595 Student Room and Board – Out of State		595					No	No	No

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION						
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
<b>600 SUPPLIES AND MATERIALS</b>	<b>600</b>								
610 Supplies		610	Yes	Yes	Yes	Yes	Yes	Yes	Yes
615 Replacement Supplies and Parts		615	Yes	Yes	Yes	Yes	Yes	Yes	Yes
620 Energy Supplies		620							
621 Bottled Gas		621	No	No	No	No	No	No	No
622 Oil		622	No	No	No	No	No	No	No
623 Coal		623	No	No	No	No	No	No	No
624 Vehicle and Equipment Fuel		624	No	No	No	No	No	No	No
630 Food		630	Yes						
640 Textbooks, Library Books and Resource Books		640	Yes	No	No	No	No	No	No
650 Periodicals		650	Yes	Yes	Yes	Yes	Yes	Yes	Yes
660 Minor Equipment – New		660	Yes	Yes	Yes	Yes	Yes	Yes	Yes
670 Minor Equipment – Replacement		670	Yes	Yes	Yes	Yes	Yes	Yes	Yes
681 Computer Software		681	Yes	Yes	Yes	Yes	Yes	Yes	Yes
682 Media Software		682	Yes						
<b>700 PROPERTY AND EQUIPMENT ACQUISITION</b>									
710 Land – Acquisition	710	710	No	No	No	No	No	No	No
715 Land – Improvements	715	715	No	No	No	No	No	No	No
720 Buildings – Acquisition	720	720	No	No	No	No	No	No	No
725 Major Construction Services	725	725							
73X Major Equipment – New	730	73X	Yes	Yes	Yes	Yes	Yes	Yes	Yes
74X Major Equipment – Replacement	740	74X	Yes	Yes	Yes	Yes	Yes	Yes	No
750 Depreciation	750	750							
780 Computer Hardware	780	780	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>800 OTHER</b>									
810 Due and Fees	810	810	Yes	Yes	Yes	Yes	Yes	Yes	Yes
820 Judgment Against the School District	820	820	No	No	No	No	Yes	No	No
830 Special Assessments	830	830	No	No	No	No	Yes	No	No
840 Principal on Debt	840	840	No	No	No	No	No	No	No
850 Interest on Debt	850	850	No	No	No	No	No	No	No
860 Agent Fees	860	860	No	No	No	No	No	No	No
870 Student Scholarships	870	870	No	No	No	No	No	No	No
880 Other Vo-Ed Costs	880	880	No	No	No	No	No	No	No
<b>ADJUSTMENTS TO BEGINNING FUND BALANCE</b>									
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>900 OTHER USES OF FUNDS</b>									
910 Operating Transfers to Other Funds	910	910	No	No	No	No	No	No	No
920 Resources Transfer'd to Other District or Coops	920	920	No	No	No	No	No	No	No
930 Federal or State Grant Resources Transferred	930	930	No	No	No	No	No	No	No
940 Indirect Costs	940	940	No	No	No	No	No	No	No

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION				
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES		NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Food 3100	Other Enterprise Services 3200	Community Services 3300
<b>100 PERSONNEL SERVICES - SALARIES</b>	<b>100</b>						
110 Regular Salaries							
111 Office/Administrative – Certified		111	No	Yes		No	No
112 Professional – Educational/Certified		112	No	No	No	No	
113 Professional – Other/Certified		113	No	No	No	No	
114 Custodial		114	Yes				
115 Clerical/Technology		115					Yes
116 Cooks/Service Work		116	No	No	Yes	Yes	No
117 Aides – Instructional/Support Services		117	No	Yes	No	No	No
118 Bus Drivers		118	No	Yes	No	Yes	Yes
119 Other Supervisory Salaries		119	Yes	Yes	Yes	Yes	Yes
12X Temporary Salaries		12X	Yes	Yes	Yes	Yes	Yes
13X Overtime		13X	Yes	Yes	Yes	Yes	
14X Sabbatical Leave		14X					
15X Stipends		15X					
160 Sick Leave Termination Pay		160	Yes	Yes	Yes	Yes	Yes
170 Vacation Leave Termination Pay		170	Yes	Yes	Yes	Yes	Yes
180 Bonuses		180					
<b>200 PERSONNEL SERVICES – EMPLOYEE BENEFITS</b>	<b>200</b>						
210 Social Security/Medicare		210	Yes	Yes	Yes	Yes	Yes
220 Contribution, TRS		220	Yes	Yes	Yes	Yes	Yes
230 Contribution, PERS		230	Yes	Yes	Yes	Yes	Yes
240 Contribution, Unemployment		240	Yes	Yes	Yes	Yes	Yes
250 Workers Compensation		250	Yes	Yes	Yes	Yes	Yes
260 Health Insurance		260	Yes	Yes	Yes	Yes	Yes
270 Life and Disability Insurance		270	Yes	Yes	Yes	Yes	Yes
280 Other Employee Benefits		280	Yes	Yes	Yes	Yes	Yes
<b>300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>	<b>300</b>						
310 Office/Administrative Services		310	No	No	No	No	No
320 Professional – Educational Services		320	No	No*	No	No	No
321 Prof – Ed Services – Distance Learning		321	No	No	No	Yes	Yes
330 Other Professional Services		330	Yes		Yes	Yes	Yes
340 Technical Services		340	Yes		Yes		
350 Contracted Services with Other Districts		350					
351 Other District Within State		351					
352 Other District Outside State		352					
354 Contracted Services w/ Other Cooperatives		354					

\*Correspondence Courses in Fund 10 use Function 2700

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION				
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES		NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Food 3100	Other Enterprise Services 3200	Community Services 3300
<b>400 PURCHASED PROPERTY SERVICES</b>	<b>400</b>						
410 Energy Utility Services		410	Yes				
411 Gas		411	Yes				
412 Electricity		412					
420 Other Utility Services							
421 Water/Sewer		421	Yes				
430 Cleaning Services		430	Yes				
431 Disposal Services		431	Yes				
432 Snow Plow Services		432	Yes				
433 Custodial Services		433	Yes				
440 Repair and Maintenance Services		440	Yes	Yes	Yes	Yes	Yes
450 Rental		450	Yes				
451 Rental of Land and Buildings		451	Yes				
452 Rental of Equipment and Vehicles		452	Yes	Yes	Yes	Yes	Yes
460 Minor Construction Services (see 725)		460	Yes				
<b>500 OTHER PURCHASED SERVICES</b>	<b>500</b>						
510 Student Transportation Services		510	No	Yes			
511 Transportation From Another SD Within State		511	No	Yes			
512 Transportation From Another SD Outside State		512	No	Yes			
513 Contracted Services, Private Bus Contractors		513	No	Yes			
514 Individual Transportation Contracts		514	No	Yes			
515 Contingency-New Students to School Districts		515	No	Yes			
516 Field Trips		516	No				
520 Insurance-Property, Casualty and Liability		520	Yes	Yes			
530 Communication Services		530					
531 Telephone		531					
532 Postage		532					
540 Advertising		540					
545 Recruitment		545					
550 Printing, Binding and Duplication		550	No				
561 Tuition – In State	561	561	No	No	No	No	No
562 Tuition – Out of State	562	562	No	No	No	No	No
563 Educational Fees to Detention Facilities	563	563	No	No	No	No	No
570 Contracted School Food Services		570	No	No	Yes	No	No
581 In-District Travel		581	Yes	Yes	Yes	Yes	Yes
582 Out of District Travel		582	Yes	Yes	Yes		
590 Miscellaneous Purchased Services		590					
591 Miscellaneous Service Purchased Locally		591	No	Yes	No	No	No
594 Student Room and Board – In State		594					
595 Student Room and Board – Out of State		595	No	Yes	No	No	No

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT				FUNCTION				
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES		NON-EDUCATIONAL SERVICES			
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Food 3100	Other Enterprise Services 3200	Community Services 3300	
			<b>600 SUPPLIES AND MATERIALS</b>					
610	Supplies	610	Yes	Yes	Yes	Yes	Yes	
615	Replacement Supplies and Parts	615	Yes	Yes	Yes	Yes	Yes	
620	Energy Supplies	620	Yes					
621	Bottled Gas	621	Yes					
622	Oil	622	Yes					
623	Coal	623	Yes					
624	Vehicle and Equipment Fuel	624	Yes	Yes	Yes	Yes	Yes	
630	Food	630	No	No	Yes	No		
640	Textbooks, Library Books and Resource Books	640	Yes	Yes	Yes	Yes	Yes	
650	Periodicals	650	Yes	Yes	Yes	Yes	Yes	
660	Minor Equipment – New	660	Yes	Yes	Yes	Yes	Yes	
670	Minor Equipment – Replacement	670	Yes	Yes	Yes	Yes	Yes	
681	Computer Software	681	Yes	Yes	Yes	Yes	Yes	
682	Media Software	682						
<b>700 PROPERTY AND EQUIPMENT ACQUISITION</b>								
710	Land – Acquisition	710	No	No	No	No	No	
715	Land – Improvements	715	No	No	No	No	No	
720	Buildings – Acquisition	720	No	No	No	No	No	
725	Major Construction Services	725		No	No	No	No	
73X	Major Equipment – New	73X		Yes				
74X	Major Equipment – Replacement	74X		Yes				
750	Depreciation	750	No	No	Yes*	Yes*	Yes*	
780	Computer Hardware	780	Yes	Yes	Yes	Yes	Yes	
<b>800 OTHER</b>								
810	Due and Fees	810		Yes	Yes	Yes		
820	Judgment Against the School District	820	No	No		No	No	
830	Special Assessments	830	No	No	No	No	No	
840	Principal on Debt	840	No	No	No	No	No	
850	Interest on Debt	850	No	No	No	No	No	
860	Agent Fees	860	No	No	No	No	No	
870	Student Scholarships	870	No	No	No	No	No	
880	Other Vo-Ed Costs	880	No	No	No	No	No	
<b>ADJUSTMENTS TO BEGINNING FUND BALANCE</b>								
892	Prior Period Expenditure Adjustments	892	Yes	Yes	Yes	Yes	Yes	
<b>900 OTHER USES OF FUNDS</b>								
910	Operating Transfers to Other Funds	910	No	No	No	No	No	
920	Resources Transfer'd to Other District or Coops	920	No	No	No	No	No	
930	Federal or State Grant Resources Transferred	930	No	No	No	No	No	
940	Indirect Costs	940	No	No	No	No	No	

\* Proprietary Fund Types Only

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
<b>100 PERSONNEL SERVICES - SALARIES</b>	<b>100</b>							
110 Regular Salaries								
111 Office/Administrative – Certified		111	No	No				
112 Professional – Educational/Certified		112	No	No				
113 Professional – Other/Certified		113	No	No				
114 Custodial		114						
115 Clerical/Technology		115	No	No				
116 Cooks/Service Work		116	No	No				
117 Aides – Instructional/Support Services		117	No	No				
118 Bus Drivers		118	Yes	Yes				
119 Other Supervisory Salaries		119	Yes	Yes				
12X Temporary Salaries		12X	Yes	Yes				
13X Overtime		13X	Yes	Yes				
14X Sabbatical Leave		14X						
15X Stipends		15X	Yes	Yes				
160 Sick Leave Termination Pay		160						
170 Vacation Leave Termination Pay		170						
180 Bonuses		180						
<b>200 PERSONNEL SERVICES – EMPLOYEE BENEFITS</b>	<b>200</b>							
210 Social Security/Medicare		210	Yes	Yes				
220 Contribution, TRS		220	Yes	Yes				
230 Contribution, PERS		230	Yes	Yes				
240 Contribution, Unemployment		240	Yes	Yes				
250 Workers Compensation		250	Yes	Yes				
260 Health Insurance		260						
270 Life and Disability Insurance		270						
280 Other Employee Benefits		280						
<b>300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b>	<b>300</b>							
310 Office/Administrative Services		310	No	No				
320 Professional – Educational Services		320	No	No				
321 Prof – Ed Services – Distance Learning		321	No	No				
330 Other Professional Services		330						
340 Technical Services		340						
350 Contracted Services with Other Districts		350						
351 Other District Within State		351						
352 Other District Outside State		352						
354 Contracted Services w/ Other Cooperatives		354						

**\*Do not include Athletics.**

**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
<b>400 PURCHASED PROPERTY SERVICES</b>	<b>400</b>							
410 Energy Utility Services		410	No	No				
411 Gas		411	No	No				
412 Electricity		412	No	No				
420 Other Utility Services		420	No	No				
421 Water/Sewer		421	No	No				
430 Cleaning Services		430	No	No				
431 Disposal Services		431	No	No				
432 Snow Plow Services		432	No	No				
433 Custodial Services		433	No	No				
440 Repair and Maintenance Services		440	Yes	Yes				
450 Rental		450	Yes	Yes				
451 Rental of Land and Buildings		451						
452 Rental of Equipment and Vehicles		452	Yes	Yes				
460 Minor Construction Services (see 725)		460	No	No				
<b>500 OTHER PURCHASED SERVICES</b>	<b>500</b>							
510 Student Transportation Services		510	No	No				
511 Transportation From Another SD Within State		511	No	No				
512 Transportation From Another SD Outside State		512	No	No				
513 Contracted Services, Private Bus Contractors		513	No	No				
514 Individual Transportation Contracts		514	No	No				
515 Contingency-New Students to School Districts		515	No	No				
516 Field Trips		516						
520 Insurance-Property, Casualty and Liability		520	Yes	Yes				
530 Communication Services		530						
531 Telephone		531	Yes	Yes				
532 Postage		532						
540 Advertising		540						
545 Recruitment		545						
550 Printing, Binding and Duplication		550	Yes	Yes				
561 Tuition – In State	561	561	No	No				
562 Tuition – Out of State	562	562	No	No				
563 Educational Fees to Detention Facilities	563	563	Yes	Yes				
570 Contracted School Food Services		570	Yes	Yes				
581 In-District Travel		581	Yes	Yes				
582 Out of District Travel		582	Yes	Yes				
590 Miscellaneous Purchased Services		590						
591 Miscellaneous Service Purchased Locally		591						
594 Student Room and Board – In State		594	No	No				
595 Student Room and Board – Out of State		595	No	No				

\* Do not include Athletics.



**3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX**

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND  X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
<b>600 SUPPLIES AND MATERIALS</b>								
610	Supplies	610						
615	Replacement Supplies and Parts	615	No	No				
620	Energy Supplies	620	No	No				
621	Bottled Gas	621	No	No				
622	Oil	622						
623	Coal	623	No	No				
624	Vehicle and Equipment Fuel	624	No	No				
630	Food	630	No	No				
640	Textbooks, Library Books and Resource Books	640	Yes	Yes				
650	Periodicals	650	Yes	Yes				
660	Minor Equipment – New	660	Yes	Yes				
670	Minor Equipment – Replacement	670	Yes	Yes				
681	Computer Software	681						
682	Media Software	682	Yes	Yes				
<b>700 PROPERTY AND EQUIPMENT ACQUISITION</b>								
710	Land – Acquisition	710	No	No	Yes			
715	Land – Improvements	715	No	No	Yes			
720	Buildings – Acquisition	720	No	No	Yes			
725	Major Construction Services	725	No	No	Yes			
73X	Major Equipment – New	730	Yes	Yes	Yes			
74X	Major Equipment – Replacement	740	Yes	Yes	Yes			
750	Depreciation	750	No	No	No			
780	Computer Hardware	780	Yes	Yes	Yes			
<b>800 OTHER</b>								
810	Due and Fees	810	Yes	Yes				
820	Judgment Against the School District	820	No	No		Yes		
830	Special Assessments	830	No	No		Yes		
840	Principal on Debt	840	No	No		Yes		
850	Interest on Debt	850	No	No		Yes		
860	Agent Fees	860	No	No		Yes		
870	Student Scholarships	870	No	No				
880	Other Vo-Ed Costs	880	No	No				
<b>ADJUSTMENTS TO BEGINNING FUND BALANCE</b>								
892	Prior Period Expenditure Adjustments	892	Yes	Yes	Yes			
<b>900 OTHER USES OF FUNDS</b>								
910	Operating Transfers to Other Funds	910					Yes	
920	Resources Transfer'd to Other District or Coops	920					No	Yes
930	Federal or State Grant Resources Transferred	930					No	Yes
940	Indirect Costs	940						Yes

\*Do not include Athletics.