**SIF Data Model Extension Proposal Template**

*This template should be used by individuals or Project Teams to submit (and later track the progress of) proposed extensions to the SIF Data Model. These extensions can either be new data objects or revisions to the schema defining elements and / or attributes in existing ones.*

*It is designed to be a “living document” and contains two “status tracking” sections which should be maintained and updated as the change approval process for this extension evolves.*

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|  |  |  |  |
| --- | --- | --- | --- |
| Extension Proposal Version Control | | | |
| Version | Date: | Author/Organization: | Comments |
| 1.0 | Oct. 12, 2011 | SIF Financial Objects Project Team (members include Pearson Data Solutions, and Iowa Dept of Education). | Ron Kleinman offered to extend an outstretched arm to receive this DMEP and include it in the SIF 2.6 pipeline in time for this week’s SIF Tech Board meeting. Vince Paredes was named as the proxy for Ron for receipt of the DMEP. |
| 1.1 | Nov. 9, 2011 | Same | * Please note that this Proposal is for the SIF 2.6 pipeline, and not Fast Track. * The Rationale, Business Case, Use Case, Exhibits, definitions, and other text have been re-written in order to show the national requirements that drive this proposal. * Added a SIF\_ExtendedElement on AnnualItem to make this object extensible for purposes of state reporting as well as federal reporting. That element is repeatable and carries the payload for this object. * Please note that the Exhibits show the NCES codes suggested for state and local school financial reporting. These have been included to show the federal guidelines. The Proposal intentionally uses normalized strings for the new, optional elements, to allow for locally assigned codes. The structure of the NCES accounting system allows for locally-assigned codes. |
| 1.2 | Dec. 20, 2011 | After the Design Review webinar - edits made by Claudia Roberts and Suzan Andrews. | * Added new Optional element, Facility, to AnnualItem. * Refined the definition of InstructionalLevel. Deleted the reference to Charter School in this element’s definition and moved it to the definition of the new element, Facility. |
| 1.3 | Dec. 21, 2011 | Minor edits by Claudia Roberts | * Minor edits, outside of the object tables and xml examples. * Added Facility element to the XML example. * Clarification of the change in element name CourseCode to SubjectMatter: The assumption here is that those entities that have a dimension called CourseCode will be able to convey the same level of granularity in the element called SubjectMatter. |
| 1.4 | Jan.31, 2012 | Edits by Claudia Roberts. | * Changed the name of the proposed element from Facility to OperationalUnit. The rationale is that in checking the dimensions and definitions for several states (WY, IA, OH, CA, PA, GA, MN) only Iowa uses Facility as a dimension. And, that dimension is a hybrid which can be captured in OperationalUnit. There is no state mentioned above that uses both facility and operational unit. If a specific locale is required, the StateProvinceId can be used for a school ID. * Changed the element name in the XML example from “Facility” to “OperationalUnit”. * Deleted the table that showed only the proposed elements, since it was not in the DMEP Template and all the proposed elements are already in the Object Table, highlighted in green. * Changed the definition of the element InstructionalLevel to reference a facility, if appropriate, but not be an identifier for a facility. In other words, to align the definition with the generally used definition, rather than Iowa’s state-specific definition that combines two dimensions. |
| 1.5 | Feb. 13, 2012 | Edits by Claudia Roberts | * After consulting with Tom Ngo, who is familiar with the challenges of SIF Agent development and the SIF Spec: the Issue # 309 on the Spec Development Issue Tracker site was resolved. Below are the changes to clean up the proposed element “AccountClassification”: * Changed the name of the proposed element “AccountClassification” to “AccountTypeDetail” * Deleted the values “Revenue” and “Expenditure” from the new “AccountTypeDetail” element. * Edited the definition of “AccountTypeDetail” to be clear to use AccountTypeDetail when the value in AccountType =”Other” * Edited the XML to reflect the changes. |

# **1 Identification**

|  |  |
| --- | --- |
| Proposed Extension Name | Financial Summary Data |
| Submitted by (Project Team or Individual) | **SIF Financial Objects Project Team** |
| Date of initial submittal | **October 12, 2011, resubmitted Nov 9, 2011** |
|  |  |
| What is the base SIF Data Model release? | **SIF 2.6** |
| What is the base SIF Infrastructure release? |  |
|  |  |
| What existing SIF object(s) if any will be affected? | **FinancialAnnual** |
| What is the name of any new object(s)? | **N/A** |
|  |  |
| DM Extension ID (to be assigned when submitted) |  |

**Status Tracker Phase 1: Documentation and Approval**

*The steps in this initial phase document the proposed extensions to the SIF Data Model to the point where they can be reviewed and approved by the Tech Board as deserving of further effort. Completion of the detailed design and evaluation of the dependencies and migration impacts are left until Phase II.*

|  |  |  |  |
| --- | --- | --- | --- |
| **Template Section** | **Draft Completed**  **(Owner / Date)** | **Reviewed (R) or Accepted (A)**  **(Owner / Date)** | **Comments** |
| Rationale and Business Case | Champion  **Date: orig date: Oct.12,2011. Re-submitted:Nov 9, 2011** | Tech Board (A)  **Date:** | Assign to relevant Project Team(s) |
| Use Case(s) | Champion / Project Team: SIF Financial Objects Project **Date: orig date: Oct.12,2011. Re-submitted:Nov 9, 2011** | Project Team (R)  **Date:** |  |
| Proposal approval | Project Team  **Date:** | Tech Board (A)  **Date:** | Placed in Fast Track or Object Pipeline |

# **2. Proposal**

*This section should be completed by the “Proposal Champion”. A champion is usually one of the authors of the business case (although it may be SIF staff). This individual is responsible for driving the proposal through the qualification and acceptance cycle.*

*The following two subsections must be completed before the process can begin.*

## 2.1 Rationale for Extension

*Explain the rationale for the proposed extension to the SIF Data Model:*

* The ultimate rationale is that the Iowa Department of Education (DE) is interested in aligning the SIF financial objects with the reporting requirements of the United States Department of Education (USDE) National Public Education Financial Survey (NPEFS), also called the Common Core of Data (CCD) fiscal report, and the United States Department of Census’ Survey of Local Government Finances, School Systems (F-33). All states in the United States are required to collect and report to the USDE district financial data.
* *What are the problems / limitations to be addressed?*
* All school districts (LEAs) are required to report annual financial summary data to meet states’ federal reporting requirements. The granularity is such that each summary amount represents summary data for a combination of account dimensions. (Account dimensions, in SIF terminology are elements, aka “account breaks for summary purpose”). The most fitting SIF object to use is FinancialAnnual. The limitations are that for some of these dimensions, the elements exist in this object but the level of granularity is too high. For other dimensions, the elements do not exist in this object.
* The impetus at the federal level is for districts to report building level data to ensure that all districts report on the same basis for the purpose of data accuracy and comparability. This Proposal requests that the SIF Data Model reflect this level of granularity.
* The FinancialAnnual object essentially has one element, AnnualItems, a repeatable complex element. Ideally, each instance of AnnualItem would be used to represent a record of summary data. Because of the structure of this object, using SIF\_ExtendedElements presents a problem in associating a specific instance of a SIF\_ExtendedElement with a specific instance of an AnnualItem element. Therefore, we propose to add standard elements and expand the code sets for existing elements so that an instance of AnnualItem can convey the details required for financial summary reporting.
* *What is the additional information required?*
* *<If applicable>* Why should this proposal be a Fast Track request? - NOT applicable for this DMEP

## 2.2 Business Case

*Provide a specific example of an example where the additional information defined in this proposal will be used in one or more educational processes*

*It should focus exclusively on the business problem to be solved and avoid proposing solutions.*

LEAs and AEAs are required to report annual financial data based on the chart of account codes established by NCES (with some customization and additional granularity.This data includes Revenue, Expenditures, and Balance Sheet summary items. The required elements, (a.k.a. dimensions) that are reported for each account classification (e.g. Current Asset) dictates the granularity of the data. For instance, Revenue items are reported per Fund, Facility Program, Project and Source. Balance Sheet items are reported per Fund, Facility, Program, Project, and Account. Expenditures are reported per Fund, Facility, Function, Program, Project, and Object.

Many of the required and optional elements exist in the FinancialAnnual SIF object. However, the allowable values lack the level of detail that is required by federal reporting requirements. For instance, the SIF element FundType allows the values “General”,“Special”, or “Other”. Fund Type needs to be reported in finer detail. There are almost one hundred different fund types ; one of which is a “General Fund”.

The FinancialAnnual SIF object is structured to convey financial summary data per LEA, AEA, or other State Province. It offers with a single, complex, repeating element – AnnualItem – which contains the dimensions that define the item. This model suggests that there will be one instance of the SIF object per State Province, with multiple items. Data will be collected by Request/Response, which also makes this object appropriate for summary annual data. There are no Events supported by this object. The intent of this DMEP is to add optional elements to this object so that it can represent the granularity required for federal reporting.

# **3. Use Cases**

*The proposal champion or the assigned project team must provide one or more high-level use cases illustrating the interactions between “actors” (typically applications) that become possible if this proposal is adopted and successfully implemented. Use one copy of the form below for each.*

**Use Case Title: Financial Summary Data**

|  |  |
| --- | --- |
| **Summary Description** | School districts are required to report summary financial data for each fiscal year. This data is reported to the Federal government and the state government. This is summary data; it summarizes financial transactions and provides a snapshot of the balance sheet accounts, including net assets (equity).  The publication used by many states for organizing the data is the NCES Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009.  According to NCES, (introduction to Ch. 6) these guidelines are sufficient to comply with federal reporting requirements and those established by Governmental Accounting Standards Board (GASB) Statement Concept 34 for fund reporting. Local and state needs and requirements may call for additional levels of account details to be added to this basic structure.  The account code structure associated with revenues is relatively straightforward because each revenue item is identified by source, ranging from general to specific. Expenditures, however, use a series of levels in a hierarchy to identify the following:   * the fund from which monies are being expended; * the program that is spending the funds; * the function for which the funds are being spent; * the object on which the funds are being spent; * the project for which funds are being spent (used mainly for reporting, e.g., grants); * the level of instruction associated with the expenditure; * the operational unit on which the funds are being spent; * the subject matter on which the funds are being spent; and * the job class associated with the expenditure.   Although the code structure for the accounting of expenditures may initially appear complex, it has been established to develop sound guidelines for school district account codes and, thereby provide for more comparable financial statements among districts. (see Ch.6 NCES Financial Accounting for State and Local School Systems, 2009 - 325)  In addition to the elements (dimensions) required to report expenditures and revenue, the federal government requires local and state school systems to report balance sheet items (including equity funds), also mentioned in the NCES guidelines.  The FinancialAnnual object has the basic design for conveying summary items per combination of dimensions. This includes expense, revenue, and balance sheet items. This Proposal adds the granularity required for federal reporting.  It is expected that aligning the FinancialAnnual object with the basic financial accounting structure found in the NCES handbooks will help states create their Longitudinal Data Systems.  There is also interest at the local, state, and federal level to be able to use comparable data to analyze the cost of programs as well as determine the cost and impact of legislation. |
| **Actors and types:**  **One or more of:**   * **Requestor** * **Provider** * **Publisher** * **Subscriber** | Requestor: the vertical reporting data collector application is the Requesting Agent  Provider: Financial application SIF Agent |
| **Preconditions** | A financial application SIF Agent has implemented the changes to the FinancialAnnual object and is registered in the Zone.The district ZIS(es) have added FinancialAnnual object to its configuration. |
| **Main Sequence of Events / Action Steps** | Request / Response |
| **Alternative Sequence of Events / Action Steps** |  |
| **Post Conditions** | The data collector application received the FinancialAnnual objects and is able to compile the data into the SIF\_ReportObject for vertical reporting up to the state. |
| **SIF Mandatory Objects** | FinancialAnnual |
| **SIF Optional Objects** |  |
| **Open Issues** | The pivotal issue for using the FinancialAnnual SIF Object for reporting annual district data is to be able to identify the AccountType, with the appropriate granularity, for each instance of AnnualItem. Missing from the existing FinancialAnnual object were the balance sheet account type classifications. This DMEP suggests adding an optional element - AccountTypeDetail. (An alternative may be to make the values in AccountTypeDetail codes, using the text values as descriptors, and adding one more optional element – OtherCodeList as a child element of AccountTypeDetail. The other alternative is to use SIF Extended Element on the AnnualItem element, if a publisher requires a different codeset.  Things to consider:  1.) FinancialAnnual has no RefId. It is a stand-alone SIF Object. It is not referenced by any other SIF Object. Nor does it contain any RefId of any other SIF Object. The Project Team considers this an *enabling* factor for this DMEP.  2.) This SIF Object does not support Events. It is used in a Request/Response choreography only. The Project Team considers this an *enabling* factor for this DMEP.  3.) The extensibility of the FinancialAnnual is limited due to the fact that it has a SIF\_ExtendedElement on the root, and yet the payload of the object is in a repeatable element. Hence, the proposal for an extended element on AnnualItem. Again, this object is by Request/Response only. It is evident that states generally follow the NCES guidelines, for the purpose of federal reporting, yet the NCES Handbook acknowledges that the NCES data model allows for adding granularity for locally tracked data.  4.) Many of the current FinancialAnnual elements are normalized strings. This Proposal is advocating for the new elements to also be normalized strings, to allow for greater granularity of code values. It is understood that LEAs and states require more granular level data collection than the Federal government. NCES sets guidelines and offers code sets, however, there is much leeway for augmenting those code sets, hence, several of the optional elements in the FinancialAnnual object are afforded the most flexible data types, normalizedString. The intension of including excerpts from the NCES handbook is to provide the Tech Board and any reviewers of this Proposal to understand the nature of the data for each element, not to offer strict codesets.  5.) It is assumed that the element SubjectMatter will provide enough granularity for those states that use CourseCode instead of SubjectMatter . |

**Status Tracker Phase 2: Execution of Proposed Changes**

*At this point the initial Data Model extension proposal has been accepted by the Tech Board and is either in the object pipeline, or being fast-tracked. The following sections have to be completed and (where indicated) reviewed and approved before this proposal can be reflected in the SIF specification.*

|  |  |  |  |
| --- | --- | --- | --- |
| **Template Section** | **Draft Completed**  **(Owner / Date)** | **Reviewed (R) or Accepted (A)**  **(Owner / Date)** | **Comments** |
| Dependencies | Project Team / Staff  **Date:** | Internal Project Team review | This is a summary object that has no other object that it references. |
| Object Definition Table | Project Team  **Date:** | Tech Board (R)  **Date:** | See Appendix |
| Migration Plan | Staff / Project Team  **Date:** | Tech Board (A)  **Date:** | TB Approval is part of SIF Release cycle |
| Sample XML | Staff / Project Team  **Date:** | Optional | Generally provided as part of published specification |

# **4. Impact Assessment**

*This section is the first to consider the actual implementation which will address the use cases previously identified. It requires assessing the impacts to both the existing objects and infrastructure, and to previously deployed applications. It would normally be produced by the Project Team (new or existing) assigned to this data model extension by the Tech Board at the time this proposal was approved.*

*In cases where a legacy object (one with no owning Project Team), is being changed, the task of assessing impact may be assigned to a Staff member to drive its completion.*

*The following two subsections must be completed.*

## 4.1 External Object Dependencies and Relation Map

*Identify any dependencies on existing XML entities in other SIF objects*

|  |  |  |
| --- | --- | --- |
| **Proposed new Element or Attribute** | **Object & XML Entity dependency**  **(Element, Attribute, Type)** | **Relationship / Reason** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

## 4.2 Infrastructure / International Dependencies and Relation Map

*Identify any dependencies on infrastructure technologies and / or deliverables from the International Technical Board (ITB) which are planned for a future release.*

*This could include requiring or relying on specific functionality from one or more of the following:*

* *Transport (ex: SOAP conventions)*
* *SIS Functional Profiles*
* *Identity Management Profiles*
* *Global Data Model Metadata*
* *Central Administration or Smart Zone*
* *Zone Services (ex: Assessment)*

|  |  |  |
| --- | --- | --- |
| **Proposed new Object, Element or Attribute** | **Infrastructure or International technology dependency** | **Specifics of dependency** |
|  |  |  |
|  |  |  |
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# **5 Detailed Design**

*Place the detailed element by element, attribute by attribute breakdown of the Data Model Extension here. This work is normally done by members of the assigned Project Team.*

*The possible values of the “Char” column include*

*One of the following primary (and mutually exclusive) characteristics:*

* ***M – Mandatory****. Item must appear in every Add Event and, where not excluded in a conditional Request, in every Response message for the object*
* ***Q – ReQuired****. Item must either appear in an Add Event or eventually be included in a Change Event, and once added is returned in all corresponding queries.*
* ***S – Supported****. Item may or may not appear in any message relating to the object. However if its value is supplied / available to the sender, the item is provided in Event and Response messages as if it were Mandatory.*
* ***O – Optional****. Item may or may not appear in any message relating to the object. It need not be supported by the sender*

Plus one or more of the following characteristics if applicable:

* ***C******– Conditional.*** *Item is treated as the accompanying primary characteristic if the specified conditions are satisfied*
* ***I –******Immutable.*** *Item value cannot be changed once supplied.*
* ***U –******Unique.*** *Item value is unique from all other objects containing that item (ex: RefId)*
* ***N –******Non-Queryable****. Item is often calculated (ex: an aggregate), and can’t be used as a search key in a conditional Request.*

Plus the following characteristic if applicable:

* ***R ­– Repeatable.*** *Item may appear more than one time.*

*The “type” of each item is either an XML type (ex: integer) or a named SIF Global Type.*

*XML Facets can help to further define the value of an item. These can include length, range, and per-type value restrictions. They should be specified if known.*

*Fill out a separate copy of the following table for each affected new or existing SIF object.*

**Object Name: FinancialAnnual**

**Table 2 - this table shows existing elements combined with proposed new elements**

Green highlighting indicates the proposed new elements. The definition for existing element Function was highlighted to show a proposed definition which more fully explains the nature of the element. This proposed change in definition to Function is the only proposed change to the existing elements.

| Element/Attribute  **FinancialAnnual** | **Char** | **Description** | **Type** |
| --- | --- | --- | --- |
| ReportDate | M | Date on which snapshot was generated. | xs:date |
| StateProvinceId | M | State assigned reporting Id for district or agency | StateProvinceId |
| FiscalYear | M | Fiscal year of summary account  (e.g. the 2010-2011 fiscal year will be denoted as 2011) | xs:gYear |
| AnnualItems | M |  | List |
| AnnualItems/AnnualItem | MR | Contains information about the item being summarized. |  |
| AnnualItems/AnnualItem/AccountType | M | Classification of budgetary account code summary and other account summary. | values:  Revenue  Expenditure  Other |
| AnnualItems/AnnualItem/AccountTypeDetail | O | Use AccountTypeDetail when AccountType is “Other”. For instance, when an AccountType=“Other”, and the AccountTypeDetail value is Long Term Asset.  . | xs:normalizedString  values:  Current Asset  Long Term Asset  Other Asset  Current Liability  Long Term Liability  Other Liability  Fund Balance |
| AnnualItems/AnnualItem/FundType | M | Is the account a general or special account code designation? | values:  General  Special |
| AnnualItems/AnnualItem/FundClassificationCode | O | Fund Classification - A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or  balances, or changes therein, e.g. the code for Debt Service Funds, or Capital Projects Funds, or Pension Funds, to name a few examples. | xs:normalizedString |
| AnnualItems/AnnualItem/StateProvinceId | O | State-assigned Id for the relative area in which the expenditure/revenue was used. | StateProvinceId |
| AnnualItems/AnnualItem/ExpenditureArea | O | Relative area in which the expenditure was used. | values:  Elementary  Secondary  Federal  Other |
| AnnualItems/AnnualItem/Function | M | Function break in account code for summarization. The function describes the activity for which a service or material object is acquired. (Definition from NCES, Financial Accounting for Local and State School Systems.) | xs:normalizedString |
| AnnualItems/AnnualItem/Object | O | Object break in account code for summarization. Specifies greater detail of what is being purchased (salary, paper, fuel, etc.) | xs:normalizedString |
| AnnualItems/AnnualItem/InstructionalProgram | O | Instructional program break in account code for summarization | xs:normalizedString |
| AnnualItems/AnnualItem/Amount | M | Summarized amount. | xs:decimal |
| AnnualItems/AnnualItem/InstructionalLevel | O | An identifier for the level of instruction provided by the facility or operational unit e.g. Middle, Elementary, Prekindergarten, Charter This has greater granularity than the SIF element ExpenditureArea. Some Examples: Middle, Elementary, Prekindergarten, Adult Education, Elementary and Secondary combined, or Community/Junior College. | xs:normalizedString |
| AnnualItems/AnnualItem/OperationalUnit | O | The code for a location, building, organization code, facility or site. For example, this code can identify a Charter School or Maintenance Facility. | xs:normalizedString |
| AnnualItems/AnnualItem/ProjectCode | O | A code used for project reporting. For instance, according to NCES, this code can be parsed to identify the particular funding source, authority, or expenditure purpose for which a special record or report is required, and to identify particular projects and the fiscal year of the appropriation within that funding source. | xs:normalizedString |
| AnnualItems/AnnualItem/Source | O | Codes used for recording revenue and other receivables by source, e.g. codes for Taxes Levied/Assessed by the School District, Sales and Use Taxes, code for Textbook Sales and Rentals, etc. | xs:normalizedString |
| AnnualItems/AnnualItem/ChartOfAccountCode | O | Balance Sheet account number used for an Asset, Liability, or Equity (equity also known as Net Asset or Fund Balance), e.g. a code for Cash in Bank, or Interfund Loans Payable, or Unreserved Fund Balance, etc. | xs:normalizedString |
| AnnualItems/AnnualItem/SubjectMatter | O | The actual code that identifies the organization of subject matter and related learning experiences provided for the instruction of students. | xs:normalizedString |
| AnnualItems/AnnualItem/JobClassification | O | A code that classifies an expense; a description of the specific group of duties and responsibilities, e.g. Staff Career Development Alternatives. (NCES, National Education Data Model, http://nces.ed.gov/forum/datamodel/eiebrowser/techview.aspx?instance=staffAssignment&attrib=Professional-Educational\_Job\_Classification) | xs:normalizedString |
| AnnualItems/AnnualItem/SpecialAmountType | O | With regard to regional/local education service agencies report of "special" account code information, the account code summarization can be classified as: | values:  1 Special Education  2 Transportation  3 Early Intervention  4 Institutionalized Children  5 Other |
| AnnualItems/AnnualItem/GLAmountType | O | General Ledger Amount Type. With regard to an account code grouping classified as a General Ledger account: | values:  1 Administration  2 Curriculum Development and Improvement  3 Education Planning  4 Instructional Materials  5 Management  6 Continuing Education  7 Pupil Personnel  8 State and Federal Liaison  9 Federal  10 Medical Assistance  11 Auxiliary services of non-profit private and parochial schools  12 Other |
| AnnualItems/AnnualItem/SIF\_ExtendedElements | O |  | SIF\_ExtendedElements |
| SIF\_Metadata | O |  | SIF\_Metadata |
| SIF\_ExtendedElements | O |  | SIF\_ExtendedElements |

# **6 Migration Plan (for proposed changes to existing objects only)**

*One of the mandatory components of every Data Model Change proposal is the Migration Plan. This section describes the impact of the proposed change to legacy SIF Zones and the techniques, best practices and deployment guidelines designed to minimize that impact. It is normally filled out in coordination with SIF Staff or an experienced SIF Data Modeler.*

*All migration plans have the same overarching goal: allow an existing SIF Zone to migrate to the new change incrementally ... by changing only one component at a time while maintaining at least the previous level of functionality, and “breaking” nothing in the process.*

*Several common strategies (in order of desirability) are:*

***1. Add new elements rather than modify old ones***

*This places a requirement on new agents to support duplicate entries in order to maintain backwards compatibility with agents conforming to earlier versions of the standard. To use this strategy, there must be a clear mapping provided for agent writers to utilize. This would include mapping any new code set values to the collection of previously existing ones.*

***2. Constrain the impact to the ZIS***

*In this case the ZIS will transparently “bridge” between agents supporting this change and earlier versions. To use this strategy, there must be a clear mapping provided for ZIS vendors to utilize, and at least two vendors must “sign off” on this section of the proposal.*

***3. Reduce the impact***

*This approach is effective for changing only those parts of the SIF specification which have been minimally adopted. Start by mapping the set of changed elements against the CSQ matrices to determine the number of existing SIF-certified applications that will be affected. Work with SIF Staff to alert impacted vendors (those with certified, and where known, uncertified products) and identify the number of sites which will be affected. Depending upon the size of the impact, the change may be accepted for a minor release.*

***4. Extended Elements***

*Use the extended element construct to add the new changes. This has the advantage that it standardizes how the functionality will be introduced, but suffers from the disadvantage that conformance to the changes cannot be easily verified, and a further change will be required when moving forward to the next major release. It is the least desirable way to introduce changes into a minor release, and a strong justification for this approach should be prepared.*

***5. Wait until the next major release***

*Defer the proposed change until the next major release because a clear incremental migration strategy for it cannot be constructed.*

**Migration Plan:**

*Using the above techniques or alternative ones, specify the recommended series of incremental component upgrades or deployments (of application, agent or ZIS) which must be performed before the data model changes introduced by this proposal can be successfully incorporated into an existing SIF Zone.*

|  |  |  |
| --- | --- | --- |
| **Component Replaced** | **Increased Functionality (if any)** | **Effect on Legacy components (if any)** |
|  |  |  |
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# **7 Issues**

*List any issues surrounding this proposal which the reviewers or approvers may need to consider.*

* Adding codes to SIF code sets, for instance, for existing element FundType, can SIF Data Model add a text value to the code set without breaking backward compatibility?.(Note that in order to follow GAAP, the fund type must include “Other”.)
* The AnnualItem complex element is Mandatory-Repeatable (MR). There may be thousands of instances of AnnualItem for each instance of a FinancialAnnual object. An Agent must take into consideration buffer size. Note that there is no RefId for this object. Does that present any challenges if an object must be split up?

# **8 XML Example(s)**

This XML Example represents four (4) Chart of Account summary records conveyed by a single LEA, represented by a single instance of FinancialAnnual object containing four (4) instances of the AnnualItem element. The green highlighted text indicates the proposed new elements.

*One or more examples of XML instances representing the items in the proposed extension should be placed here, as part of work done during the detailed design process.*

<FinancialAnnual>

<ReportDate>2011-07-31</ReportDate>

<StateProvinceId>1234</StateProvinceId>

<FiscalYear>2012</FiscalYear>

<AnnualItems>

<AnnualItem> **<!—item 1 -- >**

<AccountType>Expdenditure</AccountType>

<AccountTypeDetail> </AccountTypeDetail>

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**Below is the narrative to the above XML Example:**

Note: each AnnualItem represents an annual summary item for a specific combination of account dimensions. These items are not individual transactions.

**AnnualItem #1:**

School district (StateProvince) 0018 paid (Expenditure) from the General Fund (10) an Elementary (1000 facility) Miller Elementary School (102 OperationalUnit) Special Education (210 Program) teacher salary (121 Object) for the teacher salary supplement (3204 Project).

**AnnualItem #2:**

School district (StateProvince) 7110 received money (Revenue) from Title I (4501 Project and Source) regular education (100 Program) for the Kindergarten (1200 InstructionalLevel) District-wide (500 OperationalUnit) classroom (1100 Function), which went into the General Fund (10).

**AnnualItem #3:**

School district (StateProvince) 1917 had a Current Asset of cash (101) on the General Fund (10) Balance Sheet for regular education (1100 Function, 100 Program) from Title I (4501 Project and Source).

**AnnualItem #4:**

AEA (StateProvince) 9201 had an Expenditure for a Juvenile Home (26) for general supplies (610 Object) for an elementary (1100 InstructionalLevel) Star Juvenile Home (126 (OperationalUnit) regular education (100 Program) out of Title I (4501 Project and Source).

# **9 Appendix**

## 9.1 Example of Chart of Account (COA) Dimensions - to be conveyed via the SIF elements AccountType and AccountTypeDetail

Key: O=Optional, M=Mandatory, R=Recommended, NA=Not Applicable

Note: Iowa’s “Account ID” can be expressed in text format. When the AccountType is “Other”, the proposed element “AccountTypeDetail” will provide the text values related to a balance sheet account, such as “Current Asset”.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Dimensions (SIF Elements)** | | | | | | | | | | |
| **Account**  **ID** | **Description of Account ID code** | **Fund** | **Facility** | **Function** | **Program** | **Project** | **Object** | **Source** | **Account** | **Course**  **Code (Subject Matter)** | **Job**  **Classification** | **Amt** |
| 1 | Current Asset | M | R | O | M | M | NA | O | M | O | O | M |
| 2 | Long Term Asset | M | R | O | M | M | NA | O | M | O | O | M |
| 3 | Other Asset | M | R | O | M | M | NA | O | M | O | O | M |
| 4 | Current Liability | M | R | O | M | M | NA | O | M | O | O | M |
| 5 | Long Term Liability | M | R | O | M | M | NA | O | M | O | O | M |
| 6 | Other Liability | M | R | O | M | M | NA | O | M | O | O | M |
| 7 | Fund  Balance | M | R | O | M | M | NA | O | M | O | O | M |
| 8 | Revenue | M | R | O | M | M | NA | M | NA | O | NA | M |
| 9 | Expenditure | M | R | M | M | M | M | O | NA | O | O | M |

Reference: Appendix H, pg.1, Iowa Chart of Account Coding Quick Reference List to UFA Chart of Account Codes (“1011\_sfin\_accounting\_ufa\_appendix-h\_min-coa.pdf”, which can be found on the Iowa Dept. of Education website)

## 9.2 Exhibits: NCES Financial Accounting for Local and State School Systems: 2009 Edition

## Exhibit 1: Use Case for NEW Element- FundClassificationCode

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Fund Classifications

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_1.asp>

Note: NCES code format is the minimum. States may expand the number.

***NCES -Ch.6 - Account Classification Descriptions — Fund Classifications***

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, or changes therein. Current fund classifications are presented below. Each classification is presented by a code number followed by a description.

**Governmental Fund Types**

|  |  |
| --- | --- |
| 1 | **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. |
| 2 | **Special Revenue Funds.** These funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. (Unless specifically required by Generally Accepted Accounting Principles (GAAP) or other requirements, restricted revenues may also be accounted for in the general fund.) Some examples of special revenue funds are   * restricted state or federal grants-in-aid; * expendable trusts that benefit or support the governmental entity; and * restricted tax levies.   A separate fund may be used for each identified restricted source, or one fund may be used, supplemented by the classification project/reporting code. |
| 3 | **Capital Projects Funds.** These funds 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. A separate fund may be used for each capital project or one fund may be used, supplemented by the classification project/reporting code. |
| 4 | **Debt Service Funds.** These funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. |
| 5 | **Permanent Funds.** These funds 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. |

**Proprietary Fund Types**

|  |  |
| --- | --- |
| 6 | **Enterprise Funds.** These funds account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:   * debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the school district); * legal requirement to recover costs through fees and charges; or * policy decision of the governing board of management to recover the costs of providing services through fees or charges.   Some examples of enterprise funds are activities such as the food service program, the bookstore operation, the athletic stadium, or the community swimming pool. |
| 7 | **Internal Service Funds.** These funds account for any activity within the school district that provides goods or services to other funds, school district 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. Do not use internal service fund revenues or expenditures in federal surveys—unless the revenues are generated from outside the school district or education entity. |

**Fiduciary Fund Types**

|  |  |
| --- | --- |
| 8 | **Trust Funds.** These funds account for assets held by a school district in a trustee capacity for others (e.g., members and beneficiaries of pension plans and other postemployment benefit [OPEB] plans, external investment pools, or private-purpose trust arrangements) and that therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment health care plans; refer to GASB Statements 26, 27, 43, and 45 for guidance on the recognition of these liabilities). Trust funds include pension trust funds (including OPEB plans), investment trust funds, and private-purpose trust funds (as described below).   * **Pension Trust Funds.** These funds account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, OPEB plans, or other benefit plans. Typically, these funds account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system. * **Investment Trust Funds.** These funds account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district. * **Private-Purpose Trust Funds.** These funds account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments. |
| 9 | **Agency Funds.** These funds account for funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government. |

## Exhibit 2: Use Case for NEW Element- InstructionalLevel

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Level of Instruction

http://nces.ed.gov/pubs2009/fin\_acct/chapter6\_8.asp

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch.6: Account Classification Descriptions— Level of Instruction***

This classification permits expenditures to be segregated by instructional level. Many state departments of education differentiate elementary, secondary, and postsecondary costs so they can calculate interdistrict tuition rates, compute general state aid, or both.

The following definitions and correspond with levels of instruction used by the NCES Common Core of Data program. States and school districts should use the definitions that are used in their jurisdictions. Grade span can also be changed to age span when structuring a nongraded school or school district. Each classification is presented by a code number followed by a description.

|  |  |
| --- | --- |
| 10 | **Elementary.** A school organization classified as elementary by state and local practice and composed of any span of grades from prekindergarten, kindergarten and grades 1 through 8. |
| 11 | **Prekindergarten.** A school organization composed entirely of any span of ages below kindergarten. This category is normally used for students identified as needing special services. |
| 12 | **Kindergarten.** A school organization for children in the year immediately preceding first grade. |
| 19 | **Other Elementary.** A school organization composed of any span of grades not above grade 8, except prekindergarten and kindergarten. |
| 20 | **Middle.** A school organization composed of at least three grades, usually beginning with grade 4 through grade 6 or the equivalent, and usually ending with grade 8 or grade 9. Most middle school organizations presume that students finishing middle will go on to secondary school. |
| 30 | **Secondary.** A school organization comprising any span of grades beginning with the next grade following an elementary or middle school, usually beginning with grade 7 through grade 10, and ending with or below grade 12. |
| 37 | **Elementary and Secondary Combined.** A school organization comprising elementary and secondary levels of instruction, which may also include kindergarten and prekindergarten programs. |
| 40 | **Postsecondary.** A school organization providing formal instructional programs with a curriculum designed primarily for students who have completed the requirements for a high school diploma or equivalent. This includes programs of an academic, vocational, and continuing professional education purpose, and excludes avocational and adult education programs. |
| 41 | **Programs for Adult/Continuing.** A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic education programs and other programs for the pursuit of special interests or enrichment. |
| 42 | **Community/Junior College.** An institution of higher education that usually offers the first 2 years of college instruction and frequently grants an associate's degree, but does not grant a bachelor's degree. It is an independently organized institution (public or nonpublic), an institution that is part of a school district, or an independently organized system of junior colleges. Junior colleges offer college transfer courses and programs; vocational, technical, and semiprofessional occupational programs; or general education programs. |
| 50 | School-wide, for coding expenditures that cannot be clearly assigned to a specific instructional level. |

## Exhibit 3: Use Case for expanded definition of EXISTING Element- Function

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Classifications of Expenditures – Function

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp>

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch.6 - Classifications of Expenditures — Function***

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service. Functions are further classified into subfunctions. Each classification is presented by a code number followed by a description.

|  |  |
| --- | --- |
| 1000[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Instruction.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, computer, the Internet, multimedia, telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services—School Administration. (Used with all programs 100–900.) |
| 2000 | **Support Services.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves. |
| 2100[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. |
| 2110 | **Attendance and Social Work Services.** Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services. (Used with all programs 100–900.) |
| 2120 | **Guidance Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services. (Used with all programs 100–900.) |
| 2130 | **Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. (Used with all programs 100–900.) |
| 2140 | **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. (Used with all programs 100–900.) |
| 2150 | **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200.) |
| 2160 | **Occupational Therapy-Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200.) |
| 2190 | **Other Support Services—Student.** Other support services to students not classified elsewhere in the 2100 series. |
| 2200[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Support Services—Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. |
| 2210 | **Improvement of Instruction.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training. (Used with all programs 100–900.) |
| 2212 | **Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students. |
| 2213 | **Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. |
| 2219 | **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above. |
| 2220 | **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. (Used with all programs 100–900.) |
| 2230 | **Instruction-Related Technology.** This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (Used with all programs 100–900.)   It should be noted that E-Rate is not specifically addressed with the accounting codes for technology as GASB has not issued applicable accounting and financial reporting guidance. Refer to [chapter 5](http://nces.ed.gov/pubs2009/fin_acct/chapter5.asp) for a broader discussion of [E-Rate](http://nces.ed.gov/pubs2009/fin_acct/chapter5_1.asp#erate).   * **Student Computer Centers.** Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction. * **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services. * **Systems Analysis and Planning.** 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. * **Systems Application Development.** 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. * **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. * **Network Support.** Services that support the networks used for instruction-related activities. * **Hardware Maintenance and Support.** * **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred when staff acquire knowledge and skills to support instructional technologies. Technology training for instructional staff should be reported in function 2213 (instructional staff training). |
| 2240 | **Academic Student Assessment.** Expenditures for the academic assessment of students that are not initiated by the teacher, but by the school district or state education agency. (Used with programs 100–400, 600, and 700.) |
| 2290 | **Other Support Services—Instructional Staff.** Services supporting the instructional staff not properly classified elsewhere in the 2200 series. (Used with all programs 100–900.) |
| 2300[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Support Services—General Administration.** Activities concerned with establishing and administering policy for operating the school district. |
| 2310 | **Board of Education.** Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service. (Used with all programs 100–900.)   * **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the board of education. These include the activities of the members of the board of education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of school district meetings. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors. * **Board Secretary/Clerk Services.** The activities required to perform the duties of the secretary or clerk of the board of education. * **Board Treasurer Services.** The activities required to perform the duties of the treasurer of the board of education. * **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections. * **Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection. * **Staff Relations and Negotiations.** Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel. * **Legal Services.** All legal service expenditures should be reported here. See object 820 for guidance on judgments against the school district. * **Other Board of Education Services.** Board of education services that cannot be classified under the preceding areas of responsibility. |
| 2320 | **Executive Administration.** Activities associated with the overall general administration or executive responsibility of the entire school district (used with all programs 100–900). Some typical services included in this function code are as follows:   * **Office of the Superintendent.** Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area. * **Community Relations.** Activities and programs developed and operated systemwide for bettering school-community relations. * **State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included. * **Other Executive Administration.** Other general administrative services that cannot be recorded under the preceding categories. |
| 2400[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Support Services—School Administration.** Activities concerned with overall administrative responsibility for a school. |
| 2410 | **Office of the Principal.** Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of teaching and administrative duties. (Used with all programs 100–900.) |
| 2490 | **Other Support Services—School Administration.** Other school administration services. This function includes graduation expenditures and expenses and full-time department chairpersons. (Used with all programs 100–900.) |
| 2500[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Central Services.** Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. |
| 2510 | **Fiscal Services.** 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, investments and funds management. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions. (Used with all programs 100–900.) |
| 2520 | **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations. (Used with all programs 100–900.) |
| 2530 | **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices. (Duplicating services directly related to instruction should be reported in 1000.) (Used with all programs 100–900.) |
| 2540 | **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing systemwide programs of planning, research, development, and evaluation for a school system. (Used with all programs 100–900.)   * **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action. * **Research services** include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles. * **Development services** include activities in the deliberate, evolving process of improving educational programs. * **Evaluation services** include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and previously established goals. |
| 2560 | **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and websites, and personal contact. The information services function code includes related supervision and internal and public information services. Technology that supports this code is included in function 2580. (Used with all programs 100–900.) |
| 2570 | **Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. This code includes such activities as recruitment and placement, noninstructional staff training, staff transfers, in-service training, health services, and staff accounting. (Used with all programs 100–900.)   * **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services. * **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district. * **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district. * **Noninstructional Personnel Training.** Activities associated with the professional development and training of noninstructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of noninstructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. * **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care. * **Other Personnel Services.** Personnel services that cannot be classified under the preceding functions. |
| 2580 | **Administrative Technology Services.** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs. (Used with all programs 100–900.)   * **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services. * **Systems Analysis and Planning.** 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. * **Systems Application Development.** 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. * **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines. * **Network Support.** * **Hardware Maintenance and Support.** * **Professional Development Costs for Administrative Technology Personnel.** * **Other Technology Services.** Activities concerned with data-processing not described above. |
| 2590 | **Other Support Services—Central Services.** Other support services to business not classified elsewhere in the 2500 series. (Used with all programs 100–900.) |
| 2600[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. |
| 2610 | **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and heating, ventilating, and air conditioning (HVAC) systems and doing minor repairs. Also included are the costs of building rental and property insurance. (Used with all programs 100–900.) |
| 2620 | **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance. (Used with all programs 100–900.) |
| 2630 | **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, and grounds maintenance. (Used with all programs 100–900.) |
| 2640 | **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment. (Used with all programs 100–900.) |
| 2650 | **Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles).** Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance). Expenditures for driver's education programs should be coded to 1000 Instruction. (Used with all programs 100–900.) |
| 2660 | **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. In-service training related to security should be reported in 2570 Personnel Services. (Used with all programs 100–900.) |
| 2670 | **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or in an administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. In-service training related to safety should be reported in 2570 Personnel Services. (Used with all programs 100–900.) |
| 2680 | **Other Operation and Maintenance of Plant.** Operation and maintenance of plant services that cannot be classified elsewhere in the 2600 series. (Used with all programs 100–900.) |
| 2700[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities. Expenditures for driver's education programs should be coded to 1000 Instruction. |
| 2710 | **Vehicle Operation.** Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles. (Used with all programs 100–900.) |
| 2720 | **Monitoring Services.** Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations. (Used with all programs 100–900.) |
| 2730 | **Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100–400, 900.) |
| 2790 | **Other Student Transportation Services.** Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100–400, 900.) |
| 2900[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Other Support Services.** All other support services not classified elsewhere in the 2000 series. (Used with all programs 100–900.) |
| 3000 | **Operation of Noninstructional Services.** Activities concerned with providing noninstructional services to students, staff, or the community. |
| 3100[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. (Used with all programs 100–900). |
| 3200[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges. The school district bookstore, for example, could be charged to this code. Instruction should not be charged here but rather to function 1000. Food services should not be charged here but rather to function 3100. (Used with all programs 100–900.) |
| 3300[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Community Services Operations.** Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents. Counseling for the parents of students, where the objective is to improve the education and well-being of the student should be reported in function 2120 Guidance Services. (Used only with program 800.) |
| 4000[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Facilities Acquisition and Construction.** Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. (Used with all programs 100–900.) |
| 4100 | **Land Acquisition.** Activities concerned with initially acquiring and improving land. |
| 4200 | **Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation. |
| 4300 | **Architecture and Engineering.** The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to function 4100, 4200, 4500, or 4600, as appropriate. |
| 4400 | **Educational Specifications Development.** Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development. |
| 4500 | **Building Acquisition and Construction.** Activities concerned with buying or constructing buildings. |
| 4600 | **Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping. |
| 4700 | **Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment. |
| 4900 | **Other Facilities Acquisition and Construction.** Facilities acquisition and construction activities that cannot be classified above. |
| 5000[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_5.asp#f5) | **Debt Service.** Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within 1 year of receiving the obligation) is charged to function 2510. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet account 451. (Used with all programs 100–900.) |

## Exhibit 4: Use Case for EXISTING Element- InstructionalProgram

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Program

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_2.asp>

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch.6 - Account Classification Descriptions — Program***

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 guide that are intended to capture similar instructional services delivered to public (including charter) schools: regular education, special education, vocational education, other instructional (prekindergarten[4](http://nces.ed.gov/pubs2009/fin_acct/chapter6_2.asp" \l "f4) through grade 12), nonpublic school, adult/continuing education, community/junior college education, community services, and cocurricular/extracurricular activities. The program classification provides the school district with a framework to classify instructional and other expenditures by program to determine cost. For purposes of designating program codes for noninstructional expenditures, it may be necessary to create a designation for those costs that cannot be attributed to a specific program. Many state departments of education use a function/object matrix only, for reporting financial information from the school district to the state. Under this system, the function is subclassified to gather instructional program information. This results in only direct instructional costs being classified to the instruction function. Those support costs, which provide support to specific instructional programs, are classified as a general support function. Each classification is presented by a code number followed by a description.

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| 100 | **Regular Elementary/Secondary Education Programs.** Activities that provide students in prekindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors. |
| 200 | **Special Programs.** Special programs include activities for elementary and secondary students (prekindergarten through grade 12) that have special needs. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. |
| 300 | **Vocational and Technical Programs.** Activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare students to meet challenging academic standards as well as industry skill standards while preparing them for broad-based careers and further education beyond high school. Vocational and technical programs may include: agriculture and natural resources, architecture and construction, arts and communication technology, business and administration, education and training, finance, public administration, health science, hospitality and tourism, human services, information technology, law and public safety, manufacturing, retail/wholesale sales and service, scientific research and engineering, and transportation. |
| 400 | **Other Instructional Programs—Elementary/Secondary.** Activities that provide students in prekindergarten through grade 12 with learning experiences not included in program codes 100–300 or 500–900. Examples of such programs follow:   * **Bilingual—English for Speakers of Other Languages (ESOL).** Activities for students from homes where English is not the primary language spoken. * **Alternative (and At Risk) Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to improve behavior and/or provide an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting. * **Gifted and Talented.** Activities for students with gifted and talented abilities, which consist of behaviors that reflect an interaction among three basic clusters of human traits: above-average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs (Renzulli and Reis 1997). |
| 500 | **Nonpublic School Programs.** Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. |
| 600 | **Adult/Continuing Education Programs.** Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category. |
| 700 | **Community/Junior College Education Programs.** Activities for students attending an institution of higher education that usually offers the first 2 years of college instruction. If the school district is responsible for providing these programs, all costs of the programs should be coded here. |
| 800 | **Community Services Programs.** Activities that are not directly related to the provision of educational services in a school district. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or for some segment of the community.   * **Community Recreation.** Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs. * **Civic Services.** Activities concerned with providing services for civic affairs or to civic affairs organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning. * **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. * **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 that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the district. * **Welfare Activities.** Activities addressing the 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 funds for clothing, food, or other personal needs. * **Other Community Services.** Activities provided to the community that cannot be classified under the other program 800 codes. |
| 900 | **Cocurricular and Extracurricular Activities.** Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honors societies. |

[4](http://nces.ed.gov/pubs2009/fin_acct/chapter6_2.asp" \l "r4) Prekindergarten refers to all programs and ages preceding kindergarten, including infant and early childhood programs.

## Exhibit 5: Use Case for NEW Element- ProjectCode

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Project/Reporting

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_7.asp>

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch. 6 - Account Classification Descriptions — Project/Reporting***

The project/reporting code permits school districts to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. It is a three-digit code with the format 00X. The first two digits identify the particular funding source, authority, or expenditure purpose for which a special record or report is required. The third digit is available to identify particular projects and the fiscal year of the appropriation within that funding source. Each classification is presented by a code range followed by a description.

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| 010 to 190 | **Local Projects.** Expenditures that require specialized reporting and are funded from local sources. One example is a project funded by the local service club to provide intramural activities for students in the community. |
| 200 to 390 | **State Projects.** Expenditures that require specialized reporting for categorically funded state programs. |
| 400 to 990 | **Federal Projects.** Expenditures that require specialized reporting to the federal government directly or through the state. |
| 000 | **Noncategorical.** Expenditures that do not require specialized reporting. |

## Exhibit 6: Use Case for EXISTING Element - Object

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Classifications of Expenditures – Object

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp>

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch. 6 - Classifications of Expenditures — Object***

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. Each clarification is presented by a code number followed by a description. The nine major object categories are further subdivided.

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| 100[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Personal Services—Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. (Used with all functions except 5000, debt service.) |
| 101 | **Salaries Paid to Teachers.** |
| 102 | **Salaries Paid to Instructional Aides or Assistants.** |
| 103 | **Salaries Paid to Substitute Teachers.** |
| 110 | **Salaries of Regular Employees.** Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district. |
| 111 | **Salaries of Regular Employees Paid to Teachers.** |
| 112 | **Salaries of Regular Employees Paid to Instructional Aides and Assistants.** |
| 113 | **Salaries of Regular Employees Paid to Substitute Teachers.** |
| 120 | **Salaries of Temporary Employees.** 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. |
| 121 | **Salaries of Temporary Employees Paid to Teachers.** |
| 122 | **Salaries of Temporary Employees Paid to Instructional Aides and Assistants.** |
| 123 | **Salaries of Temporary Employees Paid to Substitute Teachers.** |
| 130 | **Salaries for Overtime.** Amounts paid to employees of the school district in either temporary or permanent positions 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 regulation and interpretation. |
| 131 | **Salaries for Overtime Employees Paid to Teachers.** |
| 132 | **Salaries for Overtime Employees Paid to Instructional Aides and Assistants.** |
| 133 | **Salaries for Overtime Employees Paid to Substitute Teachers.** |
| 140 | **Salaries for Sabbatical Leave.** Amounts paid by the school district to employees on sabbatical leave. |
| 141 | **Salaries for Sabbatical Leave Paid to Teachers.** |
| 142 | **Salaries for Sabbatical Leave Paid to Instructional Aides and Assistants.** |
| 143 | **Salaries for Sabbatical Leave Paid to Substitute Teachers.** |
| 150 | **Additional Compensation Such as Bonuses or Incentives.** |
| 151 | **Additional Compensation Paid to Teachers.** |
| 152 | **Additional Compensation Paid to Instructional Aides and Assistants.** |
| 153 | **Additional Compensation Paid to Substitute Teachers.** |
| 200[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Personal Services—Employee Benefits.** Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. (Used with all functions except 5000, debt service.) |
| 201 | **Employee Benefits for Teachers.** |
| 202 | **Employee Benefits for Instructional Aides or Assistants.** |
| 203 | **Employee Benefits for Substitute Teachers.** |
| 210 | **Group Insurance.** Employer's share of any insurance plan. |
| 211 | **Group Insurance for Teachers.** |
| 212 | **Group Insurance for Instructional Aides or Assistants.** |
| 213 | **Group Insurance for Substitute Teachers.** |
| 220 | **Social Security Contributions.** Employer's share of social security paid by the school district. |
| 221 | **Social Security Payments for Teachers.** |
| 222 | **Social Security Payments for Instructional Aides or Assistants.** |
| 223 | **Social Security Payments for Substitute Teachers.** |
| 230 | **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs. |
| 231 | **Retirement Contributions for Teachers.** |
| 232 | **Retirement Contributions for Instructional Aides or Assistants.** |
| 233 | **Retirement Contributions for Substitute Teachers.** |
| 240[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in account 2900, 3900, or 4900 depending on the source of the payment. |
| 241 | **On-Behalf Payments for Teachers.** |
| 242 | **On-Behalf Payments for Instructional Aides or Assistants.** |
| 243 | **On-Behalf Payments for Substitute Teachers.** |
| 250 | **Tuition Reimbursement.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy. |
| 251 | **Tuition Reimbursement for Teachers.** |
| 252 | **Tuition Reimbursement for Instructional Aides or Assistants.** |
| 253 | **Tuition Reimbursement for Substitute Teachers.** |
| 260 | **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. |
| 261 | **Unemployment Compensation Paid for Teachers.** |
| 262 | **Unemployment Compensation Paid for Instructional Aides or Assistants.** |
| 263 | **Unemployment Compensation Paid for Substitute Teachers.** |
| 270 | **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget or may be charged to function 2310. |
| 271 | **Worker's Compensation Paid for Teachers.** |
| 272 | **Worker's Compensation Paid for Instructional Aides or Assistants.** |
| 273 | **Worker's Compensation for Substitute Teachers.** |
| 280 | **Health Benefits.** Amounts paid by the school district to provide health benefits for its current employees or retired employees for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures. |
| 281 | **Health Benefits Paid for Teachers.** |
| 282 | **Health Benefits Paid for Instructional Aides or Assistants.** |
| 283 | **Health Benefits Paid for Substitute Teachers.** |
| 290 | **Other Employee Benefits.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures. |
| 291 | **Other Employee Benefits Paid for Teachers.** |
| 292 | **Other Employee Benefits Paid for Instructional Aides or Assistants.** |
| 293 | **Other Employee Benefits for Substitute Teachers.** |
| 300[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 592. |
| 310 | **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500.) |
| 320 | **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400.) |
| 330 | **Employee Training and Development Services.** Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213.  Training for other staff should be coded to the function of the employee. (Usually used with functions 2000 and 3100.) |
| 340 | **Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners. (Usually used with function 2000.) |
| 350 | **Technical Services.** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts. (Usually used with function 2000.) |
| 351 | **Data-processing and Coding Services.** Data entry, formatting, and processing services other than programming. (Usually used with functions 2110, 2240, 2410, and 2500.) |
| 352 | **Other Technical Services.** Technical services other than data-processing and related services. (Usually used with functions 1000–4000.) |
| 400[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. |
| 410 | **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and internet services are not included here, but are classified under object 530. (Used with function 2600.) |
| 420 | **Cleaning Services.** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600.) |
| 430 | **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel. |
| 431 | **Non-Technology-Related Repairs and Maintenance.** Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here, but are classified under object 450. |
| 432 | **Technology-Related Repairs and Maintenance.** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 1000, 2230, and 2580.) |
| 440 | **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles. |
| 441 | **Rentals of Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610.) |
| 442 | **Rentals of Equipment and Vehicles.** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below. |
| 443 | **Rentals of Computers and Related Equipment.** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use. |
| 450[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. (Used only with function 4000.) |
| 490 | **Other Purchased Property Services.** Purchased property services that are not classified above. Communication services are not included here, but should be included in object 530. |
| 500[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. |
| 510 | **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used only with function 2700.) |
| 511[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Student Transportation Purchased From Another School District Within the State.** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. Expenditures for the rental of buses that are operated by personnel on the school district payroll are not recorded here, but rather under object 442. (Used only with function 2700.) |
| 512[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Student Transportation Purchased From Another School District Outside the State.** Payments to other school districts outside the state for transporting children to and from school and school-related events. (Used only with function 2700.) |
| 519 | **Student Transportation Purchased From Other Sources.** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. These payments include: payments to students who transport themselves, payments to individuals who transport their own children, or payments as reimbursement for student transportation on public carriers. Payments for staff and other persons not enrolled as students should be recorded under object 580. |
| 520 | **Insurance (Other Than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Used with functions 2310 or 2610.) |
| 530 | **Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; 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, and couriers. Include licenses and fees for services such as subscriptions to research materials over the Internet. Expenditures for software, both 'downloaded' and 'off-the-shelf,' should be coded to objects 650 or 735. (Usually used with functions 2230, 2320, or 2410.) |
| 540 | **Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 340. (Usually used with functions 2300 or 2500.) |
| 550 | **Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here, but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions.) |
| 560 | **Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000.) |
| 561[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to Other School Districts Within the State.** Tuition paid to other school districts within the state. |
| 562[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to Other School Districts Outside the State.** Tuition paid to other school districts outside the state. |
| 563[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to Private Sources.** Tuition paid to private schools. |
| 564[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to Educational Service Agencies Within the State.** Tuition paid to agencies such as regional educational service centers for educational services to students. |
| 565[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to Educational Service Agencies Outside the State.** Tuition paid to agencies such as regional educational service centers for educational services to students. |
| 566[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to Charter Schools.** Tuition paid to charter schools for services provided in accordance with the established charter for that school. |
| 567[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition to School Districts for Voucher Payments.** Tuition paid to school districts for students using a state or local voucher program. School districts and state departments of education should use this code for all payments made to school districts for voucher programs. |
| 569[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Tuition—Other.** Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.  So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net assets at the time taxes are levied as "due to state government." (These amounts are not shown as revenues to the school district.) |
| 570 | **Food Service Management.** Expenditures for the operation of a local food service facility by other than employees of the school district. 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 equipment would be charged to the appropriate object codes. (Used only with function 3100.) |
| 580 | **Travel.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000.) |
| 590 | **Interagency Purchased Services.** Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. (Used primarily with function 2000.) |
| 591[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Services Purchased From Another School District or Educational Services Agency Within the State.** Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data-processing, purchasing, nursing, and guidance. |
| 592[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Services Purchased From Another School District or Educational Service Agency Outside the State.** Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data-processing, purchasing, nursing, and guidance. |
| 600[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to [appendix E](http://nces.ed.gov/pubs2009/fin_acct/app_e.asp) for the criteria for distinguishing between a supply item and an equipment item. |
| 610 | **General Supplies.** Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage.  A more thorough classification of supply expenditures is achieved by identifying the object with the function—for example, audiovisual supplies or classroom teaching supplies. (Used with all functions except 5000.) |
| 620 | **Energy.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies. |
| 621 | **Natural Gas.** Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.) |
| 622 | **Electricity.** Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100.) |
| 623 | **Bottled Gas.** Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100.) |
| 624 | **Oil.** Expenditures for bulk oil normally used for heating. (Used with function 2610.) |
| 625 | **Coal.** Expenditures for raw coal normally used for heating. (Used with function 2610.). |
| 626 | **Gasoline.** Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station. (Used with functions 1000, 2650 and 2710.) |
| 629 | **Other.** Expenditures for energy that cannot be classified in one of the preceding categories. |
| 630 | **Food.** Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 610. (Used only with function 3100.) |
| 640 | **Books and Periodicals.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. The Government Finance Officers Association (GFOA) recommends that software be counted as a capital expense, and object 735, Technology Software, has been established for these expenditures. (Used with all functions except 5000). |
| 650 | **Supplies—Technology Related.** Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications. (Used with all functions, but primarily with 2230 and 2580.) |
| 700[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Additional guidance regarding the classification of property expenditures is provided in [figure E-1](http://nces.ed.gov/pubs2009/fin_acct/exhibits/exhibit_e1.asp) (in [appendix E](http://nces.ed.gov/pubs2009/fin_acct/app_e.asp)) and in [chapter 5](http://nces.ed.gov/pubs2009/fin_acct/chapter5.asp) (under the [capital assets](http://nces.ed.gov/pubs2009/fin_acct/chapter5_1.asp#capital_assets) and [capitalization threshold](http://nces.ed.gov/pubs2009/fin_acct/chapter5_1.asp#capitalization_thresholds) sections). |
| 710[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Land and Land Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with functions 4100, 4200, and 4600.) |
| 720[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Buildings.** Expenditures for acquiring existing buildings (expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings should be assigned to codes 831 and 832), except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. This code is used with governmental funds only. (Used with function 4500 only.)-- |
| 730[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Equipment.** Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. |
| 731 | **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses. (Usually used with functions 1000 and 2600.) |
| 732 | **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700. Vehicles for driver's education should be coded to function 1000.) |
| 733 | **Furniture and Fixtures.** Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items. (Used with all functions, except 5000.) |
| 734 | **Technology-Related Hardware.** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 2230 and 2580.) |
| 735 | **Technology Software.** Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 2230 and 2580.) |
| 739 | **Other Equipment.** Expenditures for all other equipment not classified elsewhere in the 730 object series. |
| 740[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Infrastructure.** Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. (Used with functions 4000 only, and primarily with functions 4200 and 4600.) |
| 790 | **Depreciation.** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Used with all functions, except 5000.) |
| 800 | **Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified above. |
| 810[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations, as well as student fees, such as entry fees to contests. Tuition expenditures should be reported in objects 560 through 569.) (Used with functions 1000 and 2000.) |
| 820 | **Judgments Against the School District.** 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 considered non-court judgments and should be recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Used only with function 2310.) |
| 830 | **Debt-Related Expenditures/Expenses.** |
| 831[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Redemption of Principal.** Expenditures to retire bonds (including current and advance refundings) and long-term loans, including lease purchase arrangements. (Used only with function 5000.) |
| 832[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_6.asp#f5) | **Interest.** Expenditures for interest on bonds or notes, including lease purchase arrangements. (Used only with function 5000.) |
| 833 | **Bond Issuance and Other Debt-Related Costs.** Expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. Include both amortized and unamortized costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in proprietary and fiduciary funds only, as well as in the government-wide financial statements. (Used only with function 5000.) |
| 834 | **Amortization of Premium and Discount on Issuance of Bonds.** Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in proprietary and fiduciary funds only.   An additional account (revenue object code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5000.) |
| 835 | **Interest on Short-Term Debt.** Expenditures for interest on short-term debt or anticipation notes. (Used only with function 2510 Fiscal Services.) |
| 890 | **Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above. |
| 900 | **Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district. |
| 910 | **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to another within the district. |
| 920 | **Payments to Escrow Agents for Defeasance of Debt.** (Used only with function 5000.) |
| 925 | **Discount on the Issuance of Bonds.** Proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate and will be amortized using expenditure object account 834. (Object 925 should only be used with function 5000.) |
| 930 | **Net Decreases in the Fair Value of Investments.** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement. (Used only with function 2510.)  This account has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, revenue account 1530 may be used to record all investment gains or losses (reported as a contra revenue). |
| 931 | **Realized Losses on Investments.** Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes. (Used only with function 2510.) |
| 932 | **Unrealized Losses on Investments.** Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes. (Used only with function 2510.) |
| 940 | **Losses on the Sale of Capital Assets.** The excess of book value of the capital assets sold over the amount received. This account is used in proprietary and fiduciary funds only and in the statement of activities. Revenue account 5300 is used for governmental funds. (Object 940 should only be used with function 2510.)   This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue). |
| 950 | **Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Some capital asset impairments, as defined by GASB Statement 42, may be reported as special items. In the governmental funds, these items should be separately captioned or disclosed. |
| 960 | **Extraordinary Items.** Used to classify items in accordance with Accounting Principles Board (APB) Opinion No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster such as: fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster. |

## Exhibit 7: Use Case for NEW Element – Source

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Classifications of Revenue and Other Financing Sources

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp>

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch.6 - Classifications of Revenue and Other Financing Sources***

These codes are for recording revenue and other receivables by source. Each classification is presented by a code number followed by a description.

***Revenues***

|  |  |
| --- | --- |
| 1000 | **Revenue From Local Sources.** |
| 1100 | **Taxes Levied/Assessed by the School District.** Compulsory charges levied by the school district to finance services performed for the common benefit. |
| 1110[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Ad Valorem Taxes.** Taxes levied by a school district on the assessed value of real and personal property located within the school district that, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1140. |
| 1120[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Sales and Use Taxes.** Taxes assessed by the school district imposed on the sale and consumption of goods and services. They can be imposed on the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1140. |
| 1130[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Income Taxes.** Taxes assessed by the school district and measured by net income—that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1140. |
| 1140[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Penalties and Interest on Taxes.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained. |
| 1190[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Other Taxes.** Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax. |
| 1200[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue From Local Governmental Units Other Than School Districts.** Revenue from the appropriations of another local governmental unit. The school district is not the final authority, within legal limits, in determining the amount of money to be received, if the money is raised by taxes or other means that are not earmarked for school purposes. This classification includes revenue from townships, municipalities, and counties. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series. |
| 1210[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Ad Valorem Taxes.** Taxes levied for school purposes by a local governmental unit other than a school district. The school district is not the final authority, within legal limits, in determining the amount to be raised. For example, after a school district has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1240. |
| 1220 | **Sales and Use Tax.** Taxes assessed by a local governmental unit other than a school district and imposed on the sale and consumption of goods and services. They can be imposed either as a general tax on the retail price of all goods and/or services sold within the school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1240. |
| 1230 | **Income Taxes.** Taxes assessed by a local governmental unit other than a school district, measured by net income—that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where there is income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1240. |
| 1240 | **Penalties and Interest on Taxes.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained. |
| 1280 | **Revenue in Lieu of Taxes.** Payments made out of general revenues by a local governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. Such revenue would include payments made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the local governmental unit. |
| 1290 | **Other Taxes.** Other forms of taxes by a local governmental unit other than a school district, such as licenses and permits. Separate accounts may be maintained for each specific type of tax. |
| 1300 | **Tuition.** Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district. |
| 1310[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Individuals.** |
| 1311[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Individuals Excluding Summer School.** |
| 1312[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Individuals for Summer School.** |
| 1320[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Other Government Sources Within the State.** |
| 1321[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Other School Districts Within the State.** |
| 1322[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Other Government Sources Excluding School Districts Within the State.** |
| 1330[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Other Government Sources Outside the State.** |
| 1331[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From School Districts Outside the State.** |
| 1340[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From Other Private Sources (other than individuals).** |
| 1350[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Tuition From the State/Other School Districts for Voucher Program Students.** |
| 1400 | **Transportation Fees.** Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from school and school activities. |
| 1410[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Individuals.** |
| 1420[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Other Government Sources Within the State.** |
| 1421[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Other School Districts Within the State.** |
| 1422[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Other Government Sources Excluding School Districts Within the State.** |
| 1430[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Other Government Sources Outside the State.** |
| 1431[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Other School Districts Outside the State.** |
| 1440[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Transportation Fees From Other Private Sources (other than individuals).** |
| 1500[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Investment Income.** Revenue from short-term and long-term investments. |
| 1510 | **Interest on Investments.** All interest revenue on investments in U.S. treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments. This would also include interest on demand deposits. |
| 1520 | **Dividends on Investments.** Revenue from dividends on stocks held for investment. |
| 1530 | **Net Increase in the Fair Value of Investments.** Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement.   An additional account (expenditure object code 930) has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record the net of all investment gains or losses (reported as a contra revenue). |
| 1531 | **Realized Gains (Losses) on Investments.** Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis at the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes. |
| 1532[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Unrealized Gains (Losses) on Investments.** Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis at the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes. |
| 1540 | **Investment Income From Real Property.** Revenue for rental, use charges, and other income on real property held for investment purposes. |
| 1600[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Food Services.** Revenue for dispensing food to students and adults. |
| 1610 | **Daily Sales—Reimbursable Programs.** Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the U.S. Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under revenue source 4500. |
| 1611 | **Daily Sales—School Lunch Program.** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program. |
| 1612 | **Daily Sales—School Breakfast Program.** Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program. |
| 1613 | **Daily Sales—Special Milk Program.** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program. |
| 1614 | **Daily Sales—After-School Programs.** Revenue from students from the sale of reimbursable costs from after-school programs. |
| 1620 | **Daily Sales—Nonreimbursable Programs.** Revenue from students or adults for the sale of nonreimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales. |
| 1630 | **Special Functions.** Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, Parent-Teacher Association (PTA)/Parent-Teacher Organization (PTO)-sponsored functions, and athletic banquets. |
| 1650 | **Daily Sales—Summer Food Programs.** Revenue from students from the sale of reimbursable costs from summer programs. |
| 1700[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **District Activities.** Revenue resulting from co-curricular and extracurricular activities controlled and administered by the school district. Student activity revenues should be reported here also, but school districts should have methods internally to track student activity revenue separately. (See [chapter 8](http://nces.ed.gov/pubs2009/fin_acct/chapter8.asp) for further clarification.) |
| 1710 | **Admissions.** Revenue from patrons of a school-sponsored activity such as a concert or a football game. |
| 1720 | **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores. |
| 1730 | **Student Organization Membership Dues and Fees.** Revenue from students for memberships in school clubs or organizations. |
| 1740 | **Fees.** Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under the appropriate account in the 1400 series. |
| 1750[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue From Enterprise Activities.** Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use. |
| 1790 | **Other Activity Income.** Other revenue from school or district activities. |
| 1800[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue From Community Services Activities.** Revenue from community services activities operated by a school district. For example, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities. |
| 1900 | **Other Revenue From Local Sources.** Other revenue from local sources not classified above. |
| 1910[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Rentals.** Revenue from the rental of either real or personal property owned by the school district. Rental of property held for income purposes is not included here, but is recorded under account 1540. |
| 1920[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Contributions and Donations From Private Sources.** Revenue associated with contributions, and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff). |
| 1930[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Gains or Losses on the Sale of Capital Assets.** The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset. This account is used in proprietary and fiduciary funds only. Revenue account 5300 is used for governmental funds.  An additional account (expenditure object code 940) has been established for accounting for losses from capital asset sales so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue). |
| 1940[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks. |
| 1941 | **Textbook Sales.** Revenue from the sale of textbooks. |
| 1942 | **Textbook Rentals.** Revenue from the rental of textbooks. |
| 1950[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Miscellaneous Revenues From Other School Districts.** Revenue from services provided other than for tuition and student transportation services. These services could include data-processing, purchasing, maintenance, cleaning, consulting, and guidance. |
| 1951[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Miscellaneous Revenue From Other School Districts Within the State.** |
| 1952[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Miscellaneous Revenue From Other School Districts Outside the State.** |
| 1960[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Miscellaneous Revenues From Other Local Governmental Units.** Revenue from services provided to other local governmental units, including the state. These services could include nonstudent transportation, data-processing, purchasing, maintenance, cleaning, cash management, and consulting. |
| 1970[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenues from Other Departments in the Agency.** Revenues from services provided to other funds (i.e., departments within the agency) for services such as printing or data-processing. This account is only used with internal services funds. Revenue from private individuals, businesses, and associations for services provided should be coded to 1990 Miscellaneous Local Revenue. |
| 1980[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Refund of Prior Year's Expenditures.** Expenditures that occurred last year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by the Generally Accepted Accounting Procedures (GAAP). |
| 1990[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Miscellaneous.** Revenue from local sources not provided for elsewhere, including services provided to individuals. |
| 2000[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue From Intermediate Sources.** |
| 2100[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Unrestricted Grants-in-Aid.** Revenue recorded as grants by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general-source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or for those assigned to specific sources of revenue as appropriate. |
| 2200[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Restricted Grants-in-Aid.** Revenue recorded as grants by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general-source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate. |
| 2800[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. This code would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit. |
| 2900[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue for/on Behalf of the School District.** Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item. |
| 3000[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue From State Sources.** |
| 3100 | **Unrestricted Grants-in-Aid.** Revenue recorded as grants by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate. |
| 3200 | **Restricted Grants-in-Aid.** Revenue recorded as grants by the school district from state funds that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the state. Separate accounts may be maintained for general-source grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate. |
| 3800 | **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. This code includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the state. |
| 3900[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue for/on Behalf of the School District.** Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. Separate accounts may be maintained to identify the specific nature of the revenue item. |
| 4000 | **Revenue From Federal Sources.** |
| 4100[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Unrestricted Grants-in-Aid Direct From the Federal Government.**Revenues direct from the federal government as grants to the school district that can be used for any legal purpose desired by the school district without restriction. |
| 4200[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Unrestricted Grants-in-Aid From the Federal Government Through the State.** Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district without restriction. |
| 4300[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Restricted Grants-in-Aid Direct From the Federal Government.** Revenues direct from the federal government as grants to the school district that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit. |
| 4500[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Restricted Grants-in-Aid From the Federal Government Through the State.** Revenues from the federal government through the state as grants to the school district that must be used for a categorical or specific purpose. |
| 4700[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Grants-in-Aid From the Federal Government Through Other Intermediate Agencies.** Revenues from the federal government through an intermediate agency. |
| 4800[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal governmental unit. |
| 4900[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Revenue for/on Behalf of the School District.** Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item. |
| 5000[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Other Financing Sources.** |
| 5100 | **Issuance of Bonds.** Used to record the face amount of the bonds that are issued. Short-term debt proceeds should not be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt. |
| 5110[5](http://nces.ed.gov/pubs2009/fin_acct/chapter6_4.asp#f5) | **Bond Principal.** Used to record the face amount of bonds sold. |
| 5120 | **Premium on the Issuance of Bonds.** Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium represents an adjustment of the interest rate and will be amortized using revenue account 6200. (Discounts on bonds are now coded to expenditure object 925 Discount on the Issuance of Bonds.) |
| 5200 | **Fund Transfers In.** Used to classify operating transfers from other funds of the district. |
| 5300 | **Proceeds From the Disposal of Real or Personal Property.** Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for proprietary or fiduciary funds is recorded in account 1930. Account 5300 should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as special items using account 6300. |
| 5400 | **Loan Proceeds.** Proceeds from loans greater than 12 months. |
| 5500 | **Capital Lease Proceeds.** Proceeds from capital leases. |
| 5600 | **Other Long-Term Debt Proceeds.** Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation). |
| 6000 | **Other Revenue Items.** |
| 6100 | **Capital Contributions.** Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, corporation, or affiliate organization. |
| 6200 | **Amortization of Premium on Issuance of Bonds.** Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in proprietary and fiduciary funds only, as well as the government-wide financial statements.   This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, expenditure account 834 may be used to record either debt premiums (reported as a contra revenue) or discounts. |
| 6300 | **Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are significant transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed. |
| 6400 | **Extraordinary Items.** Used to classify items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration and are both unusual in nature and infrequent in occurrence. For some districts, these include insurance proceeds to cover significant costs related to a natural disaster such as: fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen. |

## Exhibit 8: Use Case for NEW Element – ChartOfAccountCode

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Balance Sheets/Statement of Net Assets

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_3.asp>

Note: NCES code format is the minimum. States may have expanded the number.

***NCES Ch.6 - Balance Sheets/Statement of Net Assets***

Balance sheet accounts and statement of net asset accounts are used to track financial transactions for each fund. Such financial statements report assets, liabilities, and equity accounts only and are considered "snapshots" of how these accounts stand as of a certain point in time. Each classification is presented by a code number followed by a description.

**Assets**

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| 101 | **Cash in Bank.** All funds on deposit with a bank or savings and loan institution, normally in non-interest bearing accounts. Interest-bearing accounts, however, that do not meet the definition of an investment (e.g., demand deposits that are interest-bearing) should be recorded herein as well. |
| 102 | **Cash on Hand.** Currency, coins, checks, postal, and express money orders, and bankers' drafts on hand. |
| 103 | **Petty Cash.** A sum of money set aside to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. |
| 104 | **Change Cash.** A sum of money set aside to provide change. |
| 105 | **Cash With Fiscal Agents.** Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest. |
| 111 | **Investments.** Securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments. Investments should be presented at fair value as of the reporting date. Gains from changes in the fair value of investments are recorded using revenue account 1530. Losses from changes in the fair value of investments are recorded using expenditure object code 930. Alternatively, gains and losses may be netted and recorded in revenue account 1530 . The account does not include capital assets used in school district operations. Separate accounts for each category of investments may be maintained. |
| 112 | **Unamortized Premiums on Investments.** The excess of the amount paid for securities over the face value that has not yet been amortized. Use of this account is restricted to short-term money market investments. |
| 113 | **Unamortized Discounts on Investments (Credit).** The excess of the face value of securities over the amount paid for them that has not yet been written off. Use of this account is restricted to short-term investments. |
| 114 | **Interest Receivable on Investments.** The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be shown in a separate account. |
| 115 | **Accrued Interest on Investments Purchased.** Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase. |
| 121 | **Taxes Receivable.** The uncollected portion of taxes that a school district or government unit has levied and that has become due, including any interest or penalties that may be accrued. Separate accounts may be maintained on the basis of tax roll year, current and delinquent taxes, or both. |
| 122 | **Allowance for Uncollectible Taxes (Credit).** The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year, delinquent taxes, or both. |
| 131 | **Interfund Loans Receivable.** An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan. |
| 132 | **Interfund Accounts Receivable.** An asset account used to indicate amounts owed to a particular fund by another fund in the same school district for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable. |
| 141 | **Intergovernmental Accounts Receivable.** Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interagency receivable. |
| 151 | **Loans Receivable.** Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority. |
| 152 | **Allowance for Uncollectible Loans (Credit).** The portion of loans receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the other loans receivable account. |
| 153 | **Other Accounts Receivable.** Amounts due on open account 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). |
| 154 | **Allowance for Uncollectible Accounts Receivable (Credit).** A provision for that portion of accounts receivable that is estimated will not be collected. The account is shown on the balance sheet as a deduction from the other accounts receivable account. |
| 171 | **Inventories for Consumption.** The cost of supplies and equipment on hand not yet distributed to requisitioning units. |
| 172 | **Inventories for Resale.** The value of goods held by a school district for resale rather than for use in its own operations. |
| 181 | **Prepaid Items.** Expenditures/expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. |
| 191 | **Deposits.** Funds deposited by the school district as a prerequisite to receiving services, goods, or both. |
| 192 | **Deferred Expenditures/Expenses.** Certain disbursements that are made in one period but are more accurately reflected as an expenditure/expense in the next fiscal period. |
| 193 | **Capitalized Bond and Other Debt Issuance Costs.** Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets. This account is used only in proprietary funds, fiduciary funds, and in the business-type activities of the government-wide financial statements. |
| 194 | **Premium and Discount on Issuance of Bonds.** Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds. |
| 199 | **Other Current Assets.** Current assets not provided for elsewhere. |
| 200 | **Capital Assets.** Those assets that the school district intends to hold or continue to use over a long period of time. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. This account is used only in proprietary funds, fiduciary funds, and in the government-wide financial statements. |
| 211 | **Land and Land Improvements.** A capital asset account that reflects the acquisition value of land owned by a school district. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its fair value at the time of acquisition. Further, permanent improvements to land, such as grading and fill, should be accounted for in this account.   Land and land improvements are considered nonexhaustible assets owing to their significantly long expected useful life. Nonexhaustible assets are not to be depreciated. Therefore, assets classified by asset code 211 should result in no depreciation expense. |
| 221 | **Site Improvements.** A capital asset account that reflects the value of nonpermanent improvements to building sites, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the fair value at the time of acquisition.   Site improvements are improvements that have a limited useful life. Because these improvements decrease in their value/usefulness over time, it is appropriate to depreciate these assets. Therefore, all capitalized site improvements should be depreciated over their expected useful life. |
| 222 | **Accumulated Depreciation on Site Improvements.** Accumulated amounts for the depreciation of land improvements. |
| 231 | **Buildings and Building Improvements.** A capital asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements, including upgrades made to building wiring for technology. If buildings are acquired by gift, the account reflects their fair value at the time of acquisition. |
| 232 | **Accumulated Depreciation on Buildings and Building Improvements.** Accumulated amounts for the depreciation of buildings and building improvements. |
| 241 | **Machinery and Equipment.** Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, computers, purchased software, furniture, and furnishings. Appendix E provides criteria to distinguish whether a purchase is a supply or a piece of machinery or equipment. |
| 242 | **Accumulated Depreciation on Machinery and Equipment.** Accumulated amounts for the depreciation of machinery and equipment. |
| 251 | **Works of Art and Historical Treasures.** Individual items or collections of items that are of artistic or cultural importance. |
| 252 | **Accumulated Depreciation on Works of Art and Historical Collections.** Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures. |
| 261 | **Infrastructure.** A capital asset, network, or subsystem that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels, and other similar assets. |
| 262 | **Accumulated Depreciation on Infrastructure.** Accumulated amounts for the depreciation of infrastructure assets. |
| 271 | **Construction in Progress.** The cost of construction work undertaken but not yet completed. |

**Liabilities**

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| 401 | **Interfund Loans Payable.** A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan. |
| 402 | **Interfund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund for services rendered. It is recommended that separate accounts be maintained for each interfund payable. |
| 411 | **Intergovernmental Accounts Payable.** Amounts owed by the reporting school district to another governmental unit. It is recommended that separate accounts be maintained for each intergovernmental payable. |
| 421 | **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). |
| 422 | **Judgments Payable.** Amounts due to be paid by a school district as the result of court decisions, including condemnation awards paid for private property taken for public use. |
| 423 | **Warrants Payable.** Amounts due to designated payees in the form of a written order drawn by the school district directing the school district treasurer to pay a specific amount. |
| 431 | **Contracts Payable.** Amounts due on contracts for assets, goods, and services received by a school district. |
| 432 | **Construction Contracts Payable—Retainage.** Liabilities on account of construction contracts for that portion of the work that has been completed but on which part the liability has not been paid pending final inspection, the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price. |
| 433 | **Construction Contracts Payable.** Amounts due by a school district on contracts for constructing buildings and other structures and other improvements. |
| 441 | **Matured Bonds Payable.** Bonds that have reached or passed their maturity date but that remain unpaid. |
| 442 | **Bonds Payable—Current.** Bonds that have not reached or passed their maturity date but are due within 1 year or less. This account is used only in proprietary or fiduciary funds, as well as in the government-wide financial statements. |
| 443 | **Unamortized Premiums on Issuance of Bonds.** An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds. This account is used only in proprietary or fiduciary funds, as well as in the government-wide financial statements. |
| 451 | **Loans Payable.** Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable. |
| 452 | **Lease Obligations—Current.** Capital lease obligations that are due within 1 year. |
| 455 | **Interest Payable.** Interest due within 1 year. |
| 461 | **Accrued Salaries and Benefits.** Salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period. |
| 471 | **Payroll Deductions and Withholdings.** Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable also are included. A separate liability account may be used for each type of benefit. |
| 472 | **Compensated Absences—Current.** Compensated absences that will be paid within 1 year. |
| 473 | **Accrued Annual Requirement Contribution Liability.** A liability arising from payments not made to pension funds. This amount represents any difference between the actuarially determined annual required contribution and actual payments made to the pension fund. |
| 481 | **Deferred Revenues.** A liability account that represents revenues collected before they become due, or receivables or revenue collected that do not meet either the availability or earnings criteria. |
| 491 | **Deposits Payable.** Liability for deposits received as a prerequisite to providing or receiving services, goods, or both. |
| 499 | **Other Current Liabilities.** Other current liabilities not provided for elsewhere. |
| 500 | **Long Term Liabilities.** Obligations with a maturity of more than 1 year. These accounts should be used only with proprietary and fiduciary funds, as well as at the entity-wide level of reporting. |
| 511 | **Bonds Payable.** Bonds (includes general obligation, asset-backed, or revenue-backed) that have not reached or passed their maturity date and that are not due within 1 year. |
| 512 | **Accreted Interest.** An account that represents interest that is accrued on deep discount bonds. This account should be used by school districts that issue capital appreciation bonds. Such bonds are usually issued at a deep discount from the face value, and no interest payment is made until maturity. Under full accrual accounting, the district is required to accrete the interest on the bonds over the life of the bonds. Accretion is the process of systematically increasing the carrying amount of the bond to its estimated value at the maturity date of the bond. To calculate accreted interest, the district should impute the effective interest rate, using the present value, the face value (or the future value), and the period of the bond, and multiply the effective interest rate by the book value of the debt at the end of the period. Accreted interest is usually recorded as an addition to the outstanding debt liability. |
| 513 | **Unamortized Gains/Losses on Debt Refundings.** An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. This account should be used only when defeasance of debt occurs for proprietary funds. The unamortized loss amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. On the balance sheet, this deferred amount should be reported as a deduction from or an addition to the new debt liability. |
| 521 | **Loans Payable.** An unconditional written promise signed by the maker to pay a certain sum of money 1 year or more after the issuance date. |
| 531 | **Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements. |
| 551 | **Compensated Absences.** Amounts remaining beyond the period of 1 year to be paid on compensated absences balances. |
| 561 | **Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the Internal Revenue Service (IRS) from bond financing. |
| 590 | **Other Long-Term Liabilities.** Other long-term liabilities not provided for elsewhere. This account represents amounts due after more than 1 year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including workers' compensation, self-funded insurance, special termination benefits, and legal claims and judgments. |

**Fund Balances/Fund Net Asset**

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| 711 | **Reserve for Inventories.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation. The use of this account is optional unless the purchases method of accounting for inventory is used. |
| 712 | **Reserve for Prepaid Items.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation. The use of this account is optional. |
| 713 | **Reserve for Encumbrances.** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances, including those automatically carried over from prior years by law. Separate accounts may be maintained for current encumbrances and prior-year encumbrances. |
| 714 | **Other Reserved Fund Balance.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are obligated and are, therefore, not available for appropriation. This would include funds that have met the availability criteria, as well as any other provider provisions that may be required, but have not yet been expended. It is recommended that a separate reserve be established for each special purpose. Examples of a special purpose is a restricted state or federal program. This account may be used with project/recording codes to differentiate various grants-in-aid. |
| 720 | **Designated Fund Balance.** A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a bona fide purpose in the future. |
| 730 | **Unreserved Fund Balance.** The excess of the assets of a fund over its liabilities and fund reserves. |
| 740 | **Invested in 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. |
| 750 | **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. |
| 760 | **Unrestricted Net Assets.** This account is used to record the net asset component—unrestricted net assets—which represents net assets not classified in accounts 740 and 750. This account is to be used in proprietary funds only. |

## Notes about the NEW Elements - JobClassification and SubjectMatter

These two elements have been requested as NEW elements in this DMEP because they are noted by NCES as possible dimensions for Chart of Account reporting. JobClassification can be used to tie teacher benefits to job classification. The SubjectMatter can be used to analyze the investment in a specific course.

For SubjectMatter see NCES, National Education Data Model. [http://nces.ed.gov/forum/datamodel/eiebrowser/techview.aspx?instance=SubjectMatterSystem](http://nces.ed.gov/forum/datamodel/eiebrowser/techview.aspx?instance=courseCodeSystem)

For JobClassification see NCES, National Education Data Model, <http://nces.ed.gov/forum/datamodel/eiebrowser/techview.aspx?instance=staffAssignment&attrib=Professional-Educational_Job_Classification>

***NCES Ch.6 - Account Classification Descriptions — Additional Classifications***

Reference Financial Accounting for Local and State School Systems: 2009 Edition, NCES 2009-325, June 2009

Chapter 6: Account Classification Descriptions – Additional Classifications

<http://nces.ed.gov/pubs2009/fin_acct/chapter6_9.asp>

Additional classifications may also be used to distinguish operational units (such as schools and school districts), subject matter and job classifications. For guidance on these classifications please see the [Handbooks Online web site](http://nces.ed.gov/programs/handbook/), or just search for "handbook" on the [NCES home page](http://nces.ed.gov/).