



## Uniform Chart of Accounts

### MANUAL OF PROCEDURES PSAB SUPPLEMENT 3 - ACCOUNTING/FUND ACCOUNTING/GENERAL LEDGER

March 2025

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Finance Analysis Bureau

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## Overview

### DEVELOPMENT OF THE UCOA

The design and development of the New Mexico Public Education Department (PED) Uniform Chart of Accounts (UCOA) is based on the following key principles:

1. The UCOA is based on the framework provided by the National Center for Educational Statistics (NCES) in their publication Financial Accounting for Local and State School Systems, 2014 Edition.
2. The NCES framework is modified where necessary to meet the needs of New Mexico school districts and charter schools.
3. The UCOA will allow PED to obtain and retain currently reported data.
4. The structure will provide for future expansion for additional components.
5. These reporting requirements include standardized locations and programs to provide comparative reporting capabilities.
6. The reporting capabilities using the revised UCOA will be enhanced.
7. The UCoA only defines possible UCoA lines but not necessarily allowable expenditure lines for all funds. The determination of allowable expenditures has to be in accordance with contractual agreements, grant awards, etc..

### COMPARISON OF THE FISCAL YEAR 2026 REVISED UCOA TO THE FORMER UCOA

Included in this document is an overview of the UCOA structure, with a separate chapter devoted to each component of the UCOA. A major element of the FISCAL YEAR 2026 revision is to delete and create as update program codes to meet CFR 34 and NMAC mandates.

A comparison of the **structure** is as follows:

Component	Former	Former Reporting/Use	Revised	Revised Reporting/Use
Fund	X/XXXX	Required	X/XXXX	Required
Function	X/XXX	Required	X/XXX	Required
Object	X/XXXX	Required	X/XXXX	Required
Program	XXXX	Required	XXXX	Required
Location	XXX/XXX	Required	XXX/XXX	<b>(Minimum required) ONE CODE FOR BUDGET/ IF APPLICABLE MULTIPLE CODES REQUIRED FOR ACTUALS</b>
Job Class	XXXX	Required	XXXX	Required
Unspecified No. 1	Variable	Optional	Variable	Optional
Unspecified No. 2	Variable	Optional	Variable	Optional

The benefits to be obtained from the revised UCOA include:

1. Uniformity of content and methodology.
2. Retained use of "Wildcards" when querying data.
3. Retention of all existing numbering methodology.
4. Improvement of reporting and comparability, including among and between programs and school sites.
5. Logical framework for tracking sources and uses of funds.
6. Reduction of PED and LEA administrative burden for preparing reports.
7. Better and timelier information for parents, administrators, board members, PED, and legislators.
8. Use of GAAP/GASB.

## **COMPARISON OF THE 2025 REVISED UCOA TO THE FORMER UCOA**

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Included in this document is an overview of the FY24 updates to the the UCOA. The listing below shows all updates.

1. Objects 58311 and 58322 names and descriptions are updated to enable compliance with GASB 87 and 96.
2. Create Program Code 4050 to comply with CFR Title 34, Subtitle B, Chapter III, Part 300, Subpart A, § 300.8 Child with a disability AND 6.31.3.10 GIFTED FUNDING EDUCATION PLAN REPORTING REQUIREMENTS AND to follow NCES Financial Handbook 2014.
3. Delete Program Code 4025 to comply with CFR Title 34, Subtitle B, Chapter III, Part 300, Subpart A, § 300.8 Child with a disability.
4. Update Program Code 2000 description to comply with CFR Title 34, Subtitle B, Chapter III, Part 300, Subpart A, § 300.8 Child with a disability – do not report any gifted and talented expenditures in this program code.

## **II. INTRODUCTION TO THE UCOA**

An accounting system is the means by which financial transactions are:

1. Planned by capturing budget data during the operating budget phase of the school district or charter school.
2. Captured during the actual operation of the school district or charter school.
3. Recorded in the books of accounts.
4. Analyzed to produce the various reports for management, financial status and accountability.

The structure outlined for New Mexico school districts and charter schools provides a classification structure which will meet the school district and charter school needs and will provide comparable data when reports from the different school districts and charter schools are combined.

### **OBJECTIVES OF THE UCOA**

The UCOA outlined in this manual will provide an accounting and financial reporting framework to school districts and charter schools in New Mexico that satisfies the requirements of fiscal integrity and accountability to taxpayers and other stakeholders.

The UCOA establishes a complete fund accounting system, including the recording of assets, liabilities, fund balance (fund equity for business-type funds), revenues, and expenditures. Its standardized account code structure has been designed to accomplish the following key objectives:

1. To establish a uniform, comprehensive, minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability among New Mexico school districts and charter schools, as well as with school districts nationally.
2. To meet the needs of both small and large school districts and charter schools while retaining comparability of collected and reported data.
3. To use program accounting to apply certain support service costs to the educational cost centers and instructional programs.
4. To establish site-based management of financial resources (the use of cost center budgeting of expenditures and certain revenues is emphasized).
5. To ensure school districts and charter schools comply with generally accepted accounting principles (GAAP) developed by the Government Accounting Standards Board.
6. To allow for timely and accurate recording of financial transactions.
7. To create a logical framework that can be used to determine where monies for education originate and how they are used.
8. To provide a comprehensive, full disclosure of the financial position of the reporting school district or charter school to parents, administrators, board members, PED, legislators, and other interested parties.
9. To reduce the administrative burden on school districts and charter schools, as well as PED, in preparing required financial reports

## **BASIS OF ACCOUNTING**

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The basis of accounting refers to the point of time when revenues, expenditures, and the related assets and liabilities are recognized in the accounts and reported in the financial statements and the method of accounting being utilized. There are three (3) methods of accounting commonly used by school districts and charter schools.

1. **Cash-Basis Accounting** recognizes transactions when cash is received or disbursed. A weakness of cash basis accounting is that it does not recognize accounts receivable, accounts payable and other accrued items. Accordingly, it does not properly match resources used to resources provided. Cash basis is required under PED rule for reporting.
2. **Modified Accrual-Basis Accounting** recognizes transactions when they become both measurable and available for use or collection within the reporting fiscal period. Required under GAAP for presentation.
3. **Accrual-Basis Accounting** recognizes transactions when they occur, regardless of the timing of the related cash transaction.

The State Auditor has directed all state government agencies to use modified accrual-basis accounting for presentation. Therefore, PED recommends that school districts and charter schools do the same. The use of modified accrual-basis accounting allows a school district or charter school to determine its financial position and results of operations by measuring financial resources and obligations at the earliest possible date and provides for comparable period-to-period reports. PED still requires cash basis reporting on required financial reporting (i.e. actual revenues, expenditures, and cash reports).

## **FUND ACCOUNTING**

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The UCOA accounting system is organized on the basis of funds. A school district or charter school is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities for funds, cost centers, funding sources, and programs. This allows for separate accounting for separate activities and provides for greater financial accountability on the part of state government and local school districts and charter schools.

A fund is a fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a self-balancing set of accounts recording assets, liabilities, fund balances (or equities), revenue, and expenditures related to a specific funding source. A new fund is established when funding requires that activities related to a particular source of funds be accounted for separately from other activities.



### III. STANDARD CHART OF ACCOUNTS STRUCTURE

#### OVERVIEW

The UCOA uses a segment or component structure that is designed to serve as a flexible tool to meet the needs of all school districts and charter schools in the State of New Mexico. It creates a common means of communication to be used in planning, recording, accumulating, controlling, and reporting the financial activities of the school districts and charter schools. All school districts and charter schools are required to uniformly utilize this component structure in order to provide comparability between school districts and charter schools.

The hierarchy of the UCOA code structure is presented below. This structure gives school districts and charter schools the ability to report accurately and effectively on financial activities, as well as to segregate and group accounts with the greatest amount of flexibility resulting in the ability to produce the most useful financial statements. The account code structure associated with revenues is relatively straightforward because each revenue is identified by source, ranging from general to specific. Expenditures, however, use a series of levels in a hierarchy to identify the following:

1. The Fund from which funds are being expended
2. The Function for which the funds are being spent
3. The Object on which the funds are spent
4. The Program that is spending the funds
5. The Location (school) on which the funds are being spent
6. The Job Classification associated with certain expenditures

The standard UCOA structure is composed of eight components – six of which are specifically defined and two of which are currently unspecified – each separated by a delimiter.

A pictorial representation of the standard Chart of Accounts is noted below, followed by a table giving the name, internal segment structure, and length of each component:

1            2            3            4            5            6            7            8  
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Component	Description	Structure	Length
1	Fund / Sub-Fund	X/XXXX	5
2	Function / Sub-Function	X/XXX	4
3	Object	X/XXXX	5
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
6	Job Classification	XXXX	4
7	Unspecified/Local Use	XXXXX	5
8	Unspecified/Local Use	XXXXX	5

The code structure in the first four components includes header accounts to aid in the creation of summarized reports. "Roll-ups" are not included in the Location and Job Classification components, as these items would not normally require roll-up reporting capabilities to aid in the creation and development of standard and ad hoc reports.

## DEFINITION OF COMPONENTS

The account code structure provides a basis for financial reporting and budgeting. The table below illustrates the required account code format. Each required element must contain the specified *number of digits* and must be in the *specified placement* in the account code structure. Expenditures and other financing uses will utilize specific components 1-6 of the account structure. Balance Sheet and Revenue and other financing sources accounts will only utilize components 1 (Fund) and 3 (Object). Components not being used in these accounts will be filled with zeros as placeholders. In addition, a district or charter school may choose to use the optional components with any type of account to track additional items not covered in the first six components.

	Fund	Function	Object	Program	Location	Job Class	Account Type
<b>Balance Sheet Accounts</b>	X/XXXX	0000	1/XXXX	0000	XXX/000	0000	Assets
	X/XXXX	0000	2/XXXX	0000	XXX/000	0000	Liabilities
	X/XXXX	0000	3/XXXX	0000	XXX/000	0000	Fund Balances
<b>Revenue &amp; Other Financing Sources</b>	X/XXXX	0000	4/XXXX	0000	XXX/XXX	0000	Revenue
<b>Expenditures &amp; Other Financing Uses</b>	X/XXXX	X/XXX	5/XXXX	XXXX	XXX/XXX	XXXX	Expenses

1. **Fund Type & Sub-Fund:** A Fund is a fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is also a self-balancing set of accounts recording assets, liabilities, fund balances (or equities), revenue, and expenditures related to a specific funding source. A new fund is established when funding requires that activities related to a particular source of funds be accounted for separately from other activities.

Individual funds are first classified by Fund Type and then for specific purposes. There are nine Fund Types which are used to record all related financial transactions. Funds are the primary component for accumulating and reporting financial results. Sub-Funds are further divisions of funds that are reported separately from, but accumulated with, the primary Fund Type to which the sub-fund belongs.

2. **Function:** A Function is a group of related activities aimed at accomplishing a major service or program for which the school district or charter school is responsible. The function describes the activity for which a service or material object is acquired. The functions of a school district or charter school are classified into five broad areas. Functions are further classified into sub-functions.
3. **Object:** The Object component contains the specific balance sheet account, revenue, or expenditure for which funds are received or expended. The purpose of expenditure objects is to classify in detail the services or commodities bought from the financial resources in the fund source from which the expenditure is being made.
4. **Program:** A Program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives that need to be accounted for separately from other programs. The Program component allows a school district or charter school, as well as PED, to identify the costs of a program even when the expenditures are made from different funds. These programs often correlate to elements of the SEG funding formula or other categorical programming.

5. **Location:** A Location is a budgetary or operational unit to be used in routing financial resources and segregating expenditures. Locations are defined in the UCOA as Districts and Schools. Please ensure location codes match STARS reporting codes.
6. **Job Classification:** The Job Classification component is used to capture expenditure costs in compensation for specific jobs. The code is based on the prior chart of account numbering methodology for personnel costs.
7. **Unspecified Component #1:** This component is currently unspecified by PED and can be used by school districts and charter schools to fit their needs. It should be used only when restrictions on other components do not allow for their adaptation or modification.
8. **Unspecified Component #2:** This component is currently unspecified by PED and can be used by school districts and charter schools to fit their needs. It should be used only when restrictions on other components do not allow for their adaptation or modification.

## IV. FUND TYPE / SUB-FUNDS

### OVERVIEW

Funds Type is the first component in the UCOA structure and the principal component for accumulating and reporting financial results. Sub-Funds are further divisions of Fund Types that are reported separately and also accumulated with the primary Fund Type to which the Sub-Fund belongs.

The Fund number is composed of five digits. The first digit provides a Fund Type designation. The next four digits designate the appropriate Sub-Fund number. The Sub-Funds are a further division of the Fund Type. The last digits of the Sub-Fund are used to designate grants, capital projects, or other categories, as needed.

The Fund/Sub-Fund is the **first** component in the UCOA structure.

Component	Description	Structure	Length
<b>1</b>	<b>Fund / Sub-Fund</b>	<b>X/XXXX</b>	<b>5</b>
2	Function / Sub-Function	X/XXX	4
3	Object	X/XXXX	5
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
6	Job Classification	XXXX	4
7	Unspecified	XXXXX	5
8	Unspecified	XXXXX	5

A description of each of the Fund Types and the numbering methodology to be used is presented below.

### FUND TYPES

#### ***GOVERNMENTAL FUND TYPES***

##### **10000 GENERAL FUNDS**

This fund is the chief operating fund of the school district or charter school. It is used to account for all financial resources of the school district or charter school except for those required to be accounted for in another fund. A District may have only one General Fund, but it may subdivide this fund into sub-funds that roll up to the General Fund.

There is generally a limited number of this type of fund. The specific General Funds designated by PED for use by school districts and charter schools are as follows:

- 11000 Operational**
- 12000 Teacherage**
- 13000 Pupil Transportation**
- 14000 Total Instructional Materials Sub-Fund**
- 15100 Impact Aid Operational**
- 15200 Forest Reserve/ Ad Valorem/Oil Gas Tax/Copper**

##### **20000 SPECIAL REVENUE FUNDS**

These funds are used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are restricted state or federal grants and restricted tax levies. A separate fund may be used for each identified restricted source.

There are generally several Funds from different funding sources. The specific Special Revenue Funds designated by PED for use by school districts and charter schools are as follows.

- 21000 Food Services**
- 22000 Athletics**
- 23000 Non-Instructional Support**
- 24000 Federal PED Flow-through Grants**
- 25000 Federal Direct Grants/ Federal Other State Agencies Flow-Through Grants**
- 26000 Local Grants**
- 27000 State PED Flow-through Grants**
- 28000 State Direct Grants/ State Other State Agencies Flow-Through Grants**
- 29000 Combined Local/State Grants**

### **30000 CAPITAL PROJECTS FUNDS**

These funds are used to account for financial resources for acquisition or construction of major capital facilities (other than those acquired or constructed from Proprietary or 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.

There is generally a *limited* number of this type of fund. The specific Capital Project Funds designated by PED for use by school districts and charter schools are as follows:

- 31100 GO Bond Building**
- 31120 Teacherage Bond Building**
- 31200 Public School Capital Outlay**
- 31300 Special Capital Outlay – Local**
- 31400 Special Capital Outlay – State**
- 31500 Special Capital Outlay – Federal**
- 31600 Capital Improvements HB-33**
- 31700 Capital Improvements SB-9**
- 31701 Capital Improvements SB-9 Local**
- 31703 SB-9 State Match Cash**
- 31800 Energy Efficiency Act**
- 31900 Ed. Technology Equipment Act**
- 32100 Public School Cap. Outlay – 20%**

### **40000 DEBT SERVICE FUNDS**

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. There is generally a *limited* number of this type of fund. The specific Debt Service Funds designated by PED for use by school districts and charter schools are as follows:

- 41000 GO Debt Services**
- 41200 Teacherage Bond Debt Services**
- 41800 EE Bond Debt Services**
- 42000 Deferred Sick Leave**
- 43000 ETN Debt Services**

## **50000 PERMANENT FUNDS**

These funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's and charter school's programs. There is generally a *limited* number of this type of fund. PED has not designated any Permanent Funds for reporting (outside of the Cash Report) by school districts and charter schools at this time.

## **PROPRIETARY FUND TYPES**

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### **60000 ENTERPRISE FUND**

These funds may be used to 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:

1. Debt is backed solely by revenues from fees and charges (does not include debt that is backed by the full faith and credit of the school district or charter school).
2. There is a legal requirement to recover costs through fees and charges.
3. There has been a policy decision by the governing board to recover the costs of providing services through fees or charges.

Some examples of enterprise funds are activities such as a supplemental food service program, a bookstore operation, the athletic stadium, parking structure fees, or the community swimming pool. Enterprise activities are generally self-contained and subsist on their own revenues.

There is generally a *limited* number of this type of fund. PED has designated Enterprise Funds for reporting on the Cash Report. The specific Enterprise Funds are NOT designated by PED for use by school districts and charter schools. The budget entities roll-up their specific enterprise funds into the OBMS 60000 fund for reporting and budgeting purposes.

### **70000 INTERNAL SERVICE FUNDS**

These funds may be used to account for any activity – within the school district or charter school – that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district or charter school 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.

There is generally a *limited* number of this type of fund. Most school districts and charter schools will not use an Internal Service Fund. PED has not designated any Internal Service Funds for reporting (outside of the Cash Report) by school districts and charter schools at this time.

## **FIDUCIARY FUND TYPES**

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### **80000 TRUST FUNDS**

These funds are used to account for assets held by a school district or charter school in a trustee capacity for others and therefore cannot be used to support the school district's or charter school's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting.

There is generally a *limited* number of this type of fund. PED has not designated any Trust Funds for reporting (outside of the Cash Report) by school districts and charter schools at this time.

### **90000 AGENCY FUNDS**

These funds may be used for assets that are held in a custodial capacity by a school district or charter school for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government.

There is generally a *limited* number of this type of fund. PED has not identified any Agency Funds for reporting (outside of the Cash Report) by school districts and charter schools at this time.

## V. FUNCTIONS

### OVERVIEW

A Function is a group of related activities aimed at accomplishing a *major* service or program for which the local school district or charter school is responsible. The function describes the activity for which a service or material object is acquired. The functions of a school district and charter school are classified into seven broad areas:

- 0000     Revenue/Balance Sheet**
- 1000     Instruction**
- 2000     Support Services**
- 3000     Operation of Non-Instructional Services**
- 4000     Capital Outlay**
- 5000     Debt Service**

Functions related to expenditures are further classified into sub-functions.

The Function is the **second** component in the UCOA structure.

Component	Description	Structure	Length
1	Fund / Sub-Fund	X/XXXX	5
<b>2</b>	<b>Function / Sub-Function</b>	<b>X/XXX</b>	<b>4</b>
3	Object	X/XXXX	5
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
6	Job Classification	XXXX	4
7	Unspecified	XXXXX	5
8	Unspecified	XXXXX	5

A description of each Function and the numbering methodology to be used is presented below.

*Note: Codes that are necessary for the NCES reporting are noted with an asterisk (\*) and are shaded. Following the description of the Functions, a listing is provided of the required NCES reporting codes.*



## FUNCTIONS: NUMBER, NAME, AND DESCRIPTION

### 0000 REVENUE/BALANCE SHEET

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This function number is a placeholder for all revenue and balance sheet or general ledger items. It is to be used only with Revenue or Balance Sheet Objects.

### 1000\* INSTRUCTION

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Instruction includes the activities dealing directly with the interaction between teachers and students provided for students:

1. In a school classroom.
2. In another location such as a home or hospital.
3. Other approved media, such as television, radio, computer, Internet, multimedia telephone.
4. In other learning situations such as those involving co-curricular and extra-curricular activities (including athletics).
5. Function 1000 (Instruction) also includes the cost of all activities directly involved with or related to instruction, including:
6. Aides or classroom assistants of any type.
7. Textbooks.
8. Instructional technology purchased for student use in the classroom for the purpose of direct instruction only (whether permanently assigned to one classroom or in a portable "pod").
9. *Pro-rated* cost of teaching duties of administrators and other staff (e.g. principals, full-time department chairs, and guidance counselors).
10. Teacher training and travel.
11. Instructional coaches.

Function 1000 (Instruction) is used with all Programs 1000–9000.

### 2000 SUPPORT SERVICES

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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. **This is a "roll-up" account for budgeting and accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below. Actual reports will also be produced at the sub-function level.**

#### ***2100\* SUPPORT SERVICES—STUDENTS***

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Activities designed to assess and improve the well-being of students to ensure that they arrive at school able to learn. These activities supplement instructional processes, but are focused on students and their families rather than on the classroom. This function is used with Programs 0000 (No Program), 2000 (Special Programs), and 9000 (Co-Curricular and Extra-Curricular Activities).

The following activities are charged to 2100 (Support Services – Students):

1. **Attendance and Social Work Services.**<sup>1</sup> Activities designed to improve student attendance at school. These activities are focused on solving problems that affect students' attendance. Some examples of services to be reported within this function code are attendance services and student accounting services.

<sup>1</sup> A school district or charter school may decide to track these functions at a more detailed level, and then roll them up to the related sub-function for reporting. A list of optional, more detailed NCES codes is provided at the end of this section.

2. **Guidance Services.** Guidance services may include counseling services, aptitude testing, student record services, and placement services. Activities involving:
  - i. Counseling with students and parents to improve students' ability to succeed in school.
  - ii. Consulting with other staff members on learning problems.
  - iii. Evaluating the abilities of students.
  - iv. Assisting students as they make their own educational and career plans and choices.
  - v. Assisting students in personal and social development.
  - vi. Providing referral assistance.
3. **Health Services.** Activities involving physical and mental health services that support the physical well-being of students outside of instructional activities. Included are activities that provide students with appropriate medical, dental and nursing services.
4. **Psychological Services.** This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services. Activities concerned with:
  - i. Administering psychological tests and interpreting the results.
  - ii. Gathering and interpreting information about student behavior.
  - iii. Working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation.
  - iv. Planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.
5. **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments.
6. **Occupational Therapy–Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
7. **Other Student-Related Support Services.** For example, Dean of Students and other positions designed to oversee the well-being of students and their ability to arrive at school ready and able to learn.

## ***2200\* SUPPORT SERVICES—INSTRUCTION***

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Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Use Program 0000 as a placeholder since function 2200 does not require program code. Activities include:

1. **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services, as well as such activities as:
  - i. Selecting, acquiring, preparing, cataloging, and circulating books and other printed materials.
  - ii. Planning for the use of the library by students, teachers, and other members of the instructional staff.
  - iii. 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.
  - iv. Developing and acquiring library materials and operating library facilities.
  - v. Head of Library – Library/Media Specialists.
2. **Instruction-Related Technology.** Activities concerned with technology activities and services that support instruction but are not part of the instructional process (for example, student learning centers

or labs). These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. 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 charged to this code. Do not include technology purchased for use in the classroom; charge these to 1000 (Instruction). Also, if a computer lab is operated by a certified teacher, working on a certified teacher pay schedule, the related compensation is not charged here, but is charged to 1000 (Instruction), except for SB-9 (31700) use function 4000.

3. **Academic Student Assessment.** Activities related to the assessment of students to determine effectiveness of instruction.

### ***2300\* SUPPORT SERVICES—GENERAL ADMINISTRATION***

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Activities concerned with establishing and administering policy for operating the school district or charter school. Use Program 0000 as a placeholder since function 2300 does not require program code. Activities include:

1. **Board of Education/Charter School Governance Council.** 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. These include:
  - i. **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education.
  - ii. **Board Secretary/Clerk Services.** Activities of the district performed in support of the school district or charter school board meeting.
  - iii. **Board Treasurer Services.**
  - iv. **Election Services.** Activities related to any school system election, including elections of officers and bond elections.
  - v. **Tax Assessment and Collection Services.**
  - vi. **Staff Relations and Negotiations.**
2. **Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school district. If a charter school has a chief executive officer to whom the principal reports, activities of that individual's office are charged here. These activities include:
  - i. **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 or charter school. 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.
  - ii. **Community Relations.** Activities and programs developed and operated system wide for bettering school-community relations. Do not include public relations/media services; charge these services to 2500 (Central Services).
  - iii. **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 here.

## ***2400\* SUPPORT SERVICES—SCHOOL ADMINISTRATION***

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Activities concerned with overall administrative responsibility for a specific school. Do NOT include the teaching duties of school administrators here; rather, prorate this cost to 1000 (Instruction). Use Program 0000 as a placeholder since function 2400 does not require program code. Activities include:

1. **Office of the Principal.** Activities concerned with directing, managing and coordinating the operation of a particular school, including 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 activities with those of the school district or charter school.
2. **Other Support Services – School Administration.** Other school administration services, including graduation expenditure and full-time department chairpersons.

## ***2500\* CENTRAL SERVICES***

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Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Use Program 0000 as a placeholder since function 2500 does not require program code. Activities include:

1. **Business Office/Fiscal Services.** Activities concerned with the fiscal operations of the school district or charter school. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Fiscal services are inclusive of supervision and operation of all fiscal services, including budgeting services, payroll, internal audit, and general accounting functions.
2. **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in school district and charter school operations.
3. **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.
4. **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
  - i. **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the district or charter school and formulating various courses of action needed to achieve these goals.
  - ii. **Research services** include activities concerned with the systematic study and investigation of the various aspects of education in order to identify best practices.
  - iii. **Evaluation services** include activities concerned with ascertaining the results or outcome of various courses of action through the careful appraisal of data in light of goals established. Do not include student academic testing here; rather charge these to 2200 (Support Services – Instruction).
5. **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, various news media, email, the Internet and web sites, and personal contact.

6. **Personnel Service (Human Resources).** Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting. Activities include:
  - i. **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
  - ii. **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district or charter school.
  - iii. **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district or charter school.
  - iv. **Non-Instructional Personnel Training.** Activities associated with the professional development and training – whether provided internally or purchased from external vendors – non-instructional personnel, including in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. Includes the incremental costs associated with providing temporary employees to perform job duties while regular employees attend training.
  - v. **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district or charter school employees. Included are physical examinations, referrals, and emergency care.
7. **Administrative Technology Services.** Activities concerned with supporting the school district's or charter school's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes, except for SB-9 (31700) use function 4000.

## ***2600\* OPERATION & MAINTENANCE OF PLANT***

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Activities concerned with keeping the physical plant open, comfortable and safe for use, including keeping 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. Use Program 0000 as a placeholder since function 2600 does not require program code. Activities include:

1. **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use, including operating lighting and HVAC systems and doing minor repairs and the costs of building rental and property insurance.
2. **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
3. **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance, and the like.
4. **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district or charter school. They include such activities as servicing and repairing furniture, machines, and movable equipment.
5. **Vehicle Operation & Maintenance (Other Than Student Transportation Vehicles).** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).
6. **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and

implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be charged to this function code.

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

### ***2700\* STUDENT TRANSPORTATION***

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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. The Transportation Director should be coded here. Expenditures for driver's education programs should be coded to 1000 Instruction. Activities include:

1. **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, including operation of buses or other student transportation vehicles.
2. **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.
3. **Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles, including repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling and inspecting vehicles for safety.

### ***2900\* OTHER SUPPORT SERVICES***

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Includes expenditures for tax liability/penalty, litigation fees, emergency reserve, and 75% June Credit. Use Program 0000 as a placeholder since function 2900 does not require program code.

## **3000 OPERATION OF NON-INSTRUCTIONAL SERVICES**

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Activities concerned with providing non-instructional services to students, staff, or the community. Used with Program 0000 only. **This is a "roll-up" account for budgeting and accumulation of totals. Entries are not posted to the "roll-up" account, but to the account listed below. Actual reports will also be produced at the sub-function level.**

### ***3100\* FOOD SERVICES OPERATIONS***

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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. Use Program 0000 as a placeholder in fund 21000. Program Codes 0000, 4030, 4040 are available in fund 11000, 15100, 15200.

### ***3300\* COMMUNITY SERVICES OPERATIONS***

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Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering adult education; after-school programs provided for the purpose of child-care; or recreational opportunities such as a community swimming pool. (summer school operations and after-school tutoring/instructional programs use Function 1000). Use Program 0000 as a placeholder since function 3300 does not require program code. Exception funds 11000, 15100, 15200: program codes allowable are 0000, 4030,

4040.

## **4000\* CAPITAL OUTLAY**

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Activities concerned with acquiring heavy equipment, vehicles and land, as well as construction of buildings. Use Program 0000 as a placeholder since function 4000 does not require program code.

## **5000\* DEBT SERVICE**

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Activities related to servicing the long-term debt of the school district or charter school, 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. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet object account 26021 (Loans Payable). Use Program 0000 as a placeholder since function 5000 does not require program code.

## NCES REQUIRED REPORTING CODES

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The following are the codes required to be reported to the NCES as identified herein. Please note that many of these are header accounts that will require roll-up of sub-accounts to meet the reporting requirements.

<b>1000</b>	<b>Instruction</b>
<b>2100</b>	<b>Support Services—Students</b>
<b>2200</b>	<b>Support Services—Instruction</b>
<b>2300</b>	<b>Support Services—General Administration</b>
<b>2400</b>	<b>Support Services—School Administration</b>
<b>2500</b>	<b>Central Services</b>
<b>2600</b>	<b>Operation &amp; Maintenance of Plant</b>
<b>2700</b>	<b>Student Transportation</b>
<b>2900</b>	<b>Other Support Services</b>
<b>3100</b>	<b>Food Services Operations</b>
<b>3300</b>	<b>Community Services Operations</b>
<b>4000</b>	<b>Facilities Acquisition and Construction</b>
<b>5000</b>	<b>Debt Service</b>

## OPTIONAL NCES FUNCTION CODES

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These are optional codes for school districts or charter schools desiring to track expenditures at a more detailed level than required by PED. If these codes are used, they should be “rolled-up” to the related sub-functions (listed as headers below) for reporting.

### *2100 Support Services – Students*

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|-------------|---|
| <b>2110</b> | <b>Attendance and Social Work Services.</b> 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 that might be recorded under this <u>optional</u> code are supervision services, attendance services, and student accounting services.   |
| <b>2120</b> | <b>Guidance Services.</b> 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. Some examples of services that might be recorded under this <u>optional</u> code are supervision services, counseling services, appraisal services, student record services, and placement services. |
| <b>2130</b> | <b>Health Services.</b> Activities involving physical and mental health services that are not direct instruction. Some examples of services that might be recorded under this <u>optional</u> code are activities that provide students with appropriate medical, dental, and nursing services.   |



- 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. Some examples of services that might be recorded under this optional code are the supervision of psychological services, related testing and counseling services, and psychotherapy services.
- 2150 Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments would be included under this optional code.
- 2160 Occupational Therapy–Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist would be included under this optional code.
- 2190 Other Support Services – Students.** This optional code may be used for other support services for students that do not fit into the optional codes above.

## **2200 Support Services - Instruction**

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- 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. Some examples of activities that might be recorded under this optional code include developing and acquiring library materials and operating library facilities.
- 2230 Instruction-Related Technology.** Activities and services for the purpose of supporting instruction, including expenditures for internal technology support as well as support provided by external vendors using operating funds. Costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations might also be captured in this optional code.
- 2240 Academic Student Assessment.** Services rendered for the academic assessment of the student could be captured in this optional code.
- 2290 Other Support Services – Instructional Staff.** This optional code may be used for other instructional support services that do not fit into the optional codes above.

## **2300 Support Services – General Administration**

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- 2310 Board of Education/Charter School Governance Council.** 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 that could be included in this optional code are: supervision of Board of Education Services; Board secretary/clerk services; Board Treasurer Services; election services; tax assessment and collection services; staff relations and negotiations; and legal services specifically related to the activities of the Board of Education.

- 2320 Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school district or charter school. Some typical services that could be included in this optional code are: Office of the Superintendent; community relations (activities and programs developed and operated system wide for bettering school-community relations); State and Federal relations (activities associated with developing and maintaining good relationships with state and federal officials); and activities associated with grant procurement are included.

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**2400 Support Services – School Administration**

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- 2410 Office of the Principal.** Activities included in this optional code are those concerned with directing and managing the operation of a particular school, including 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 or charter school. Other activities included in this optional code include the work of clerical staff in support of teaching and administrative duties.
- 2490 Other Support Services—School Administration.** Other school administration services, including graduation expenditure and full-time department chairpersons may be included in this optional code.

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**2500 Central Services**

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- 2510 Fiscal Services.** Activities concerned with the fiscal operations of the school district or charter school. Other activities that may be included in this optional code include budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Also included in this optional code would be and operation of all fiscal services, including, budgeting services, and payroll, internal audit, and general accounting functions.
- 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 would be included in this optional code.
- 2530 Printing, Publishing, and Duplicating Services.** Activities concerned with printing and publishing administrative publications such as annual reports, school directories, and manuals. Other activities that would be included in this optional code are centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
- 2540 Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system. Activities included in this optional code are: planning services; research; development services; and evaluation services.
- 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, email, the Internet and websites, and personal contact. This optional code would include related supervision and internal and public information services.

- 2570 Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. It would also include such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.
- 2580 Administrative Technology Services.** Activities concerned with supporting the school district's or charter's school information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities would include expenditures for internal technology support; support provided by external vendors using operating funds; and 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.
- 2590 Other Support Services—Central Services.** This optional code would include other support services to business not classified elsewhere in the 2500 series.

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**2600**    *Operation and Maintenance of Plant*

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- 2610 Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. Included in this optional code would be operating lighting and HVAC systems and doing minor repairs. Also included would be the costs of building rental and property insurance.
- 2620 Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance would be included in this optional code.
- 2630 Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). Included in this optional code would be snow removal, landscaping, grounds maintenance, and the like.
- 2640 Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district or charter school. Included in this optional code would be activities such as servicing and repairing furniture, machines, and movable equipment.
- 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. Included in this optional code would be activities such as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).
- 2660 Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. Examples of activities included in this optional code are 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.
- 2670 Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. Examples of activities included in this optional code would be 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.
- 2680 Other Operation and Maintenance of Plant.** Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series would be included under this optional code.

## **2700**   *Student Transportation*

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- 2710   Vehicle Operation.** Activities that may be included in this optional code involve 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 would include operation of buses or other student transportation vehicles.
- 2720   Monitoring Services.** Activities that may be included in this optional code are concerned with supervising students in the process of being transported between home and school and between school and school activities, including supervision that occurs while students are in transit and while they are being loaded and unloaded, as well as directing traffic at the loading stations.
- 2730   Vehicle Servicing and Maintenance.** Activities that may be included in this optional code are those involved in maintaining student transportation vehicles, including repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.
- 2790   Other Student Transportation Services.** Student transportation services that cannot be classified elsewhere in the 2700 series may be included in this optional code.

## **4000**   *Capital Outlay*

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- 4100   Land Acquisition.** Activities concerned with initially acquiring and improving land would be included in this optional code.
- 4200   Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation would be included in this optional code.
- 4300   Architecture and Engineering.** This optional code would include the preliminary activities of architects and engineers related to acquiring and improving sites and improving buildings, whether or not these activities resulted in additions to the school district's or charter school's property.
- 4400   Educational Specifications Development.** This optional code would include the preliminary activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building, which would then be 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 would be included in this optional code.
- 4600   Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites, including fencing, walkways, tunnels, and temporary landscaping would be included in this optional code.
- 4700   Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment would be included in this optional code.
- 4900   Other Capital Outlay.** Other capital outlay purchases and activities would be included in this optional code.

## VI. OBJECTS

### OVERVIEW

An Object is the component that contains the specific balance sheet, revenue or expenditure account for which funds are received or expended.

The Object number is composed of five digits. The first digit in this component is used to designate the five major Account Types used in the Object component. The account code component is used to designate the following:

Type	Identifier	Account Range
Assets	1	11000-19999
Liabilities	2	21000-29999
Fund Equity	3	32000-32600
Revenue	4	41000-49999
Expenditure	5	51000-59999

The Object is the **third** component in the Chart of Accounts structure.

Component	Description	Structure	Length
1	Fund / Sub-Fund	X/XXXX	5
2	Function	XXXX	4
<b>3</b>	<b>Object</b>	<b>X/XXXX</b>	<b>5</b>
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
6	Job Classification	XXXX	4
7	Unspecified	XXXXX	5
8	Unspecified	XXXXX	5

A description of each of the Objects and the numbering methodology to be used is presented below.

### BALANCE SHEET OBJECTS: ASSETS

#### OVERVIEW

For Asset accounts the first character is always 1.

The second digit groups or categorizes similar account objects and serves as a header or description for the detail accounts to follow. The third, fourth, and fifth digits are used for individual accounts containing transactions.

The asset accounts identified by PED are noted below, along with a description of each. Additional accounts can be added by school districts and charter schools based upon their individual needs.

#### NUMBER, NAME, AND DESCRIPTION

##### **11000 CASH ASSETS**

**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**11011 Bank Accounts.** All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts. Interest-bearing accounts are recorded in 12000 (Investments).

**11031 Cash on Hand.** Currencies, coins, checks, postal and express money orders, and bankers' drafts on hand. Includes petty cash.

- 11041 Cash with Fiscal Agents.** Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.
- 11111 Unrestricted Cash.** Cash balances that have no restrictions associated with its use.
- 11112 Restricted Cash.** Cash balances that have specific restrictions associated with its use. Used in 41000 (Debt Service Fund), and 43000 (Educational Technology), all grant funds.
- 11113 Reserved Cash – Special Revenue Bonds.** Cash set aside and reserved, relating specifically to Special Revenue Bonds.

## **12000 INVESTMENT ASSETS**

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below**

- 12011 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. Increases in the fair value of investments are recorded using revenue account 41510 (Investment Income). 12011 (Investments) does not include capital assets used in school district or charter school operations. Separate accounts for each category of investments may be established. *If separate accounts are established under this account, it becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.*
- 12012 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.
- 12013 Unamortized Discounts on Investments (Credit).** The excess of the face value of securities over the amount paid for them that have not yet been written off. Use of this account is restricted to short-term investments.
- 12014 Interest Receivable on Investments.** The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be posted to 12015 (Accrued Interest on Investments Purchased).
- 12015 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.

## **13000 RECEIVABLES**

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below**

- 13011 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 established on the basis of tax roll year, current and delinquent taxes, or both. *If separate accounts are established under this account, it becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.*
- 13012 Allowance for Uncollectible Taxes.** The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from account 13011 (Taxes Receivable) to arrive at the net taxes receivable. Separate accounts may be established on the basis of tax roll year, delinquent taxes, or both. This is a contra-asset account – the net balance will be a credit. *If separate accounts are established under this account, it should be used as a "roll-up" account for accumulation of totals. In that case, no entries should be posted to this account.*
- 13031 Loans Receivable.** Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.

- 13032 Allowance for Uncollectible Loans.** The portion of loans receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from account 13031 (Loans Receivable) account. This is a contra-asset account – the net balance will be a credit.
- 13041 Other Accounts Receivable.** Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a school district or charter school (but not including amounts due from other funds or from other governmental units).
- 13042 Allowance for Uncollectible Accounts Receivable.** 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 account 13041 (Other Accounts Receivable) account. This is a contra-asset account – the net balance will be a credit.
- 13100 Inter-Governmental Accounts Receivable.** Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants, 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 established for each interagency receivable. **If separate accounts are established within the 13100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.**

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#### ***14000 DUE FROM OTHER FUNDS***

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

- 14100 Inter-Fund 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 established for each inter-fund receivable loan. **If separate accounts are established within the 14100 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.**
- 14200 Inter-Fund Accounts Receivable.** An asset account used to indicate amounts owed to a particular fund by another fund in the same school district or charter school for goods sold or services rendered. It is recommended that separate accounts be established for each inter-fund receivable. **If separate accounts are established within the 14200 series, this account should be used as a “roll-up” account for accumulation of totals. In this case, no entries should be posted to this account.**

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#### ***15000 PREPAID EXPENSES***

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Expenditure/expense 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. Separate accounts may be established for each type of prepaid item. **If separate accounts are established under this account, it becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.**

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#### ***16000 INVENTORY***

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

- 16011 Inventories for Consumption.** The cost of supplies and equipment on hand not yet distributed to requisitioning units.
- 16012 Inventories for Resale.** The value of goods held by a school district or charter school for resale rather than for use in its own operations.

## **17000 FIXED ASSETS**

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Those assets that the school district or charter school 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 is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**17011 Land and Land Improvements.** A capital asset account that reflects the acquisition value of land owned by a school district or charter school. 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 non-exhaustible assets owing to their significantly long expected useful life. Non-exhaustible assets are not to be depreciated.

**17021 Site Improvement.** A capital asset account that reflects the value of non-permanent improvements to building sites, other than buildings, that adds 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, using 17022 (Accumulated Depreciation on Site Improvements).

**17022 Accumulated Depreciation on Site Improvements.** Accumulated amounts for the depreciation of site improvements. This is a contra-asset account – the net balance will be a credit.

**17111 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 or charter school. 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.

**17112 Accumulated Depreciation on Buildings and Building Improvements.** Accumulated amounts for the depreciation of buildings and building improvements. This is a contra-asset account – the net balance will be a credit.

**17211 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. Machinery and equipment under \$5,000 are treated as supplies and should be coded to the appropriate supply account in the 56100 series.

**17212 Accumulated Depreciation on Machinery and Equipment.** Accumulated amounts for the depreciation of machinery and equipment. This is a contra-asset account – the net balance will be a credit.

**17311 Works of Art and Historical Treasures.** Individual items or collections of items that are of artistic or cultural importance.



- 17312 Accumulated Depreciation on Works of Art and Historical Collections.** Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures. This is a contra-asset account – the net balance will be a credit.
- 17511 Construction in Progress.** The cost of construction work undertaken but not yet completed. When construction on the asset is completed, the accumulated balance should be transferred to the appropriate Fixed Asset account and depreciation charges should commence at that time.

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### ***18000 PROVISIONS FOR LONG TERM DEBT***

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Special appropriation for the defeasance of bonds. Consult with your auditor before using this account.

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### ***19000 OTHER ASSETS***

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

- 19011 Deposits.** Funds deposited by the school district or charter school as prerequisite to receiving services, goods, or both.
- 19012 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.
- 19013 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.
- 19014 Unamortized Discounts on Issuance of Bonds.** Represents that portion of the deficit of bond proceeds under the par value and that remains to be amortized over the remaining life of such bonds. Bonds sold at a Premium should be recorded in account 26013 (Unamortized Premiums on the Issuance of Bonds).
- 19099 Other Current Assets.** Current assets not provided for elsewhere.

## BALANCE SHEET OBJECTS: LIABILITIES

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### OVERVIEW

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**For Liability accounts the first character is always 2.**

The second digit is a categorizer for grouping like accounts and functions as a header or description for the detail accounts to follow. The third, fourth, and fifth digits are used for individual accounts containing transactions.

The identified Liability accounts and a description of each are noted below. Additional accounts can be added by school districts and charter schools based upon their individual needs.

### NUMBER, NAME, AND DESCRIPTION

#### 21000 PAYABLES

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 21011 Accounts Payable.** Liabilities on open account owing to private persons, firms or corporations for goods and services received by a school district or charter school (but not including amounts due to other funds of the same school district or charter school or to other governmental units).
- 21012 Judgments Payable.** Amounts due to be paid by a school district or charter school as the result of court decisions, including condemnation awards paid for private property taken for public use.
- 21013 Warrants Payable.** Amounts due to designated payees – in the form of a written order drawn by the school district or charter school – directing the school district or charter school treasurer to pay a specific amount.
- 21100 Inter-Governmental Accounts Payable.** Amounts owed by the reporting school district or charter school to another governmental unit. It is recommended that separate accounts be established for each interagency payable. *If separate accounts are established within the 21100 series, this account should be used as a "roll-up" account for accumulation of totals. In this case, no entries should be posted to this account.*

#### 22000 CONTRACTS AND CONSTRUCTION PAYABLE

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 22011 Contracts Payable.** Amounts due on contracts for assets, goods, and services received by a school district or charter school.
- 22012 Construction Contracts Payable—Retainage.** Liabilities on account of construction contracts for that portion of the work that has been completed but on which part of 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.
- 22013 Construction Contracts Payable.** Amounts due from a school district or charter school on contracts for constructing buildings and other structures and other improvements.

## ***23000 ACCRUED LIABILITIES***

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 23011 Accrued Salaries and Benefits.** Salary and fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period.
- 23021 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.
- 23031 Interest Payable.** Interest due within one year.
- 23100 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. *If separate accounts are established within the 23100 series, this account should be used as a "roll-up" account for accumulation of totals. In this case, no entries should be posted to this account.*

## ***24000 DUE TO ACCOUNTS***

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 24100 Inter-Fund 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 established for each inter-fund loan. *If separate accounts are established within the 24100 series, this account should be used as a "roll-up" account for accumulation of totals. In this case, no entries should be posted to this account.*
- 24200 Inter-Fund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund for services rendered. It is recommended that separate accounts be established for each inter-fund payable. *If separate accounts are established within the 24200 series, this account should be used as a "roll-up" account for accumulation of totals. In this case, no entries should be posted to this account.*

## ***25000 UNEARNED REVENUE***

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A liability account that represents revenues collected before they become due.

## 26000 BONDS AND OTHER DEBT

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

- 26011 Matured Bonds Payable.** Bonds that have reached or passed their maturity date but that remain unpaid.
- 26012 Bonds Payable—Current.** Bonds that have not reached or passed their maturity date but are due within one year or less. Used only in Proprietary or Fiduciary funds.
- 26013 Unamortized Premiums on Issuance of Bonds.** Represents that portion of the excess of bond proceeds over the par value that remains to be amortized over the remaining life of such bonds. Bonds sold at a discount should be recorded in account 19014 (Unamortized Discounts on the Issuance of Bonds).
- 26014 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.
- Note: 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 determine the effective interest rate – using the present value, the face value (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. The accreted interest may be maintained in this account or transferred each period to increase the related outstanding debt liability.**
- 26015 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. 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. This deferred amount should be reported as a deduction from or an addition to the new debt liability. *Note: This account should be used only when defeasance of debt occurs for Proprietary Funds.*
- 26021 Loans Payable.** Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.
- 26031 Lease Obligations—Current.** Capital lease obligations due within one year.
- 26041 Bonds Payable.** Bonds that have not reached or passed their maturity date and that are not due within one year.
- 26061 Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements.

## ***28000 COMPENSATED ABSENCES***

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**28011 Compensated Absences—Current.** Compensated absences that will be paid within one year.

**28041 Compensated Absences – Long Term.** Amounts remaining beyond the period of one year to be paid on compensated absences balances.

## ***29000 OTHER LIABILITIES***

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**29011 Deposits Payable.** Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.

**29012 Other Current Liabilities.** Other current liabilities not provided for elsewhere within the Liability accounts.

**29021 Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the IRS from bond financing.

**29099 Other Long-Term Liabilities.** Other long-term liabilities not provided for in other Liability accounts. This account represents amounts due after more than one year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including Workers compensation, self-funded insurance, and legal claims and judgments.

## BALANCE SHEET OBJECTS: FUND BALANCES (EQUITY)

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### OVERVIEW

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**For Fund Equity accounts the first character is always 3.**

The second digit is a categorizer for grouping like accounts and functions as a header or description for the detail accounts to follow. The third, fourth, and fifth digits are used for individual accounts containing transactions.

The identified Fund Equity accounts and a description of each are noted below. Additional accounts can be added by school districts and charter schools based upon their individual needs.

### NUMBER, NAME, AND DESCRIPTION

#### *32000 FUND BALANCE (EQUITY) ACCOUNTS*

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

- 32011 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.
- 32012 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.
- 32013 Reserve for Encumbrances.** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances. This is a contra-asset account – the net balance will be a credit. Separate accounts may be established for current encumbrances and prior-year encumbrances.
- 32100 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. It is recommended that a separate reserve be established for each special purpose. One example of a special purpose is restricted Federal programs.
- 32200 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.
- 32300 Unreserved Fund Balance.** The excess of the assets of a fund over its liabilities, fund reserves, and designations.
- 32400 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.
- 32500 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.
- 32600 Unrestricted Net Assets.** This account is used to record the net asset component—an unrestricted net asset—which represents net assets not classified in accounts 32400 (Invested in Capital Assets, Net of Related Debt) and 32500 (Restricted Assets). This account is to be used in Proprietary funds only.

## REVENUE OBJECTS

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### *OVERVIEW*

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The primary objective of revenue coding is to maintain information on source of revenue.

Revenues and reimbursements from various sources must be accounted for and properly classified in the accounting system. Using the modified accrual basis of accounting, revenues shall be recorded when they are expected to be received within the current reporting fiscal period. For purposes of preparing the year-end financial statements and inclusions in the annual audit, various receivables are to be recognized.

**Governmental Funds - Revenues:** The primary level of governmental fund revenue classification is by fund and source. Normally, the governmental funds recognize several sources of revenue, including taxes, inter-governmental revenues, and charges for services.

**Proprietary Funds - Revenues:** The proprietary funds share the same primary revenue classifications as the governmental funds by source. One important distinction is that school districts and charter schools also should look to similar business organizations for industry practice and other guidance in classifying proprietary fund revenue sources.

**For Revenue accounts the first character is always 4.**

The second digit refers to the "Revenue type". The major revenues types are as follows:

1. 41000 Revenue from Local Sources
2. 43000 Revenue From State Sources
3. 44000 Revenue From Federal Sources
4. 45000 Other Financing Sources
5. 46000 Other Items

The third digit generally functions as a header or description for the detail accounts to follow. The fourth and fifth digits allow for a further breakdown of the revenue account. Any questions regarding the proper classification of revenue may be referred to the School Budget and Financial Analysis Bureau for interpretation.

**Note: Codes that are necessary for the NCES reporting are noted with an asterisk (\*) and are shaded. Following the description of the Revenue Objects, a listing is provided of the required NCES reporting codes.**

## NUMBER, NAME, AND DESCRIPTION

### *41000 REVENUE FROM LOCAL SOURCES*

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**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**41100 Taxes Levied/Assessed by the School District.** Compulsory charges levied by the school district to finance services performed for the common benefit. Separate accounts have been established for the 41100 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**41110\* Ad Valorem Taxes – School District.** 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 established for real property and for personal property. **If separate accounts are established under this account, it becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.**

**41113 Oil and Gas Taxes.** Ad valorem taxes upon oil and gas production within a school district. Include all taxes credited by County/State Treasurer.

**41114 Copper Production.** Ad valorem taxes upon copper production within a school district. Include all taxes credited by County/State Treasurer.

**41115 Other Special Revenue/Taxes.** Other special revenues or taxes not otherwise classified.

**41280 Revenue in Lieu of Taxes.** Bond/TIF (Tax Increment Financing).

**41300 Tuition.** Revenue received by a school district or charter school for educating individuals who reside outside the State of New Mexico or are the children of foreign nationals. These students may NOT be included in STARS reports and are not included in a district's membership when calculating the State Equalization Guarantee. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**41310\* Tuition from Foreign Nationals.** Revenue received from foreign nationals to compensate a school district or charter school for providing education to their children. Revenue received should be credited to Fund 11000 (Operational). These students may NOT be included in STARS reports and are not included in a district's membership when calculating the State Equalization Guarantee.

**41331 Tuition from School Districts outside the State.** Revenue received from School Districts outside the state to compensate a local school district or charter school for providing education to their children. Revenue received should be credited to Fund 11000 (Operational). These students may NOT be included in STARS reports and are not included in a district's membership when calculating the State Equalization Guarantee.

**41500\* Investment Income.** Revenue from short-term and long-term investments, e.g. interest, dividends, rent from property held for investments. Such receipts shall be credited to the fund that provided the cash for investment. Earnings from investments from the Operational sub-fund shall be used for capital outlay expenditures. Separate accounts may be established for the 41500 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**41510 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.

**41520 Dividends on Investments.** Revenue from dividends on stocks held for investment.

**41530 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 at 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 41510 (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.

**41531 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.

**41532 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.

**41540 Investment Income from Real Property.** Revenue for rental, use charges, and other income on real property held for investment purposes.

**41600\* Food Services.** Revenue for dispensing food to students and adults. Separate accounts have been established for the 41600 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**41603 Fees – Adults/Food Service.** Revenue from dispensing food to adults, including teachers, parents, and adult education students.

**41604 Fees – Students/Food Service.** Revenue from dispensing food to students. Federal reimbursements are not entered here. They should be recorded under revenue account 44202.

**41605 Fees – Other/Food Service.** Revenue from dispensing food to outside of regular food services, e.g. catering, a la carte sales.

**41700\* District Activities.** Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district or charter school. These revenues are not to be commingled with the proceeds from student activities. Separate accounts have been established for the 41700 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to this "roll-up" account, but to the accounts listed below.**

**41701 Fees - Activities.** Revenue from students for memberships in school clubs or organizations.

**41702 Fees - Educational.** Revenue from fees charged to students, e.g. lab fees, tutoring fees.

**41705 Fees - Users.** Revenue from patrons of a school-sponsored activity such as a concert or a football game.

**41706 Fees – Summer School.** Revenue from students relating to summer school programs.

**41900 Other Revenue from Local Sources.** Other revenue from local sources not classified above. Separate accounts have been established within the 41900 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to this "roll-up" account, but to the accounts listed below.**

**41910\* Rental Income.** Earnings from rents and leases from school-owned property and/or facilities. Revenues received shall be credited to Fund 11000 (Operational). Any Teacherage rental shall be credited to Fund 12000 (Teacherage). Rental of property held for income purposes is not recorded here, but is recorded in account 41540 (Investment Income from Real Property.).

**41911 Royalties.** Revenue from royalties (i.e., publications, recordings, mineral and oil royalties generated from production on school owned properties, capital credits, and utility co-ops).

**41920\* Contribution and Donations from Private Sources (Non-Categorical).** Revenue associated with contributions, gifts, bequests, 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 of payments made by private organizations to school district or charter school personnel (e.g., stipends paid to teachers or other school district or charter school staff).

**41921 Instructional – Categorical.** Gifts, bequests and any other revenue received from local sources for a specified purpose related to Instruction.

**41922 Instructional Support – Categorical.** Gifts, bequests and any other revenue received from local sources for a specified purpose related to Instructional Support.

**41923 Administration – Categorical.** Gifts, bequests and any other revenue received from local sources for a specified purpose related to Administration.

**41924 Flow-through Grants from Districts to Charter Schools.**

**41931 Special Building - Local.** Proceeds from the sale of property for which the local school board has requested separate accountability. This account may also be used to receipt gifts or bequests, and student vocational construction for large capital outlay projects.

**41953 Insurance Recoveries.** Insurance recoveries for the replacement of personal, real property, and/or equipment.

**41955 Special Assessments (REC).** Regional Education Cooperative (REC) contract reimbursements to school districts and charter schools for services rendered.

**41980\* Vendor Refund of Prior-Year's Expenditures.**

Expenditures that occurred last year that are refunded this year. (e.g. refunds from prior year expenditures for overpayments, double payments, or returned merchandise)

If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by GAAP. Includes refunds from prior year expenditures for overpayments, double payments, or returned merchandise.

Do not include refunds for current year expenditures; rather credit the refund to the original expenditure account as prescribed by GAAP.

Do not include RfR payments from prior year!

Use object 44504 for federal flow-through RfRs prior year

Use object 43204 for state flow-through RfR prior year

## ***43000\* REVENUE FROM STATE SOURCES***

**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**43100 Unrestricted Grants – State Sources.** Revenue recorded as grants by the school district or charter school from state funds that can be used for any legal purpose desired by the school district or charter school without restriction. Separate accounts have been established within the 43100 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**43101 State Equalization Guarantee.** Revenue from the State Equalization Guarantee distributed by the State.

**43104 Emergency - Supplemental.** A non-categorical distribution to school districts and charter schools that are in financial need.

**43120 Charter School Administrative Revenue.** 2% administrative revenue retained by the district from charter school program costs.

**43200 Restricted Grants – State Sources.** Revenue recorded as grants by the school district or charter school

from state funds that must be used for a categorical or specific purpose. If such money is not completely used by the school district or charter school, it must be returned, usually to the state. Separate accounts have been established for the 43200. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 43202 State Flow-through Grants.** Revenue from State appropriated grants that flow through PED.
- 43203 State Direct Grants.** Revenues received from state agencies (other than PED).
- 43204 State Flow-Through Prior Year.** Only for funds 27nnn series and 31400 and 31700 series. State revenue for funding awarded in prior year(s).
- 43205 Emergency – Capital Outlay.** Distributions to school districts and charter schools to be used for unforeseen capital outlay emergencies.
- 43206 Transportation Distribution.** Distribution for the purpose of providing transportation to and from schools for pupils in grades K-12 and qualified special education students. Revenues shall be credited to Fund 13000 (Transportation).
- 43207 Instructional Materials 50% Core/Basal Allocation.** Revenue credited to the district for purchases of instructional materials on the State adopted list.
- 43208 Tuition for Students Attending School Out-of-State.** Distribution made to school districts paying for students attending school out-of-state because schools are not reasonably available within their residential district.
- 43209 PSCOC Awards.** State appropriated revenue allocated by the Public School Capital Outlay Council.
- 43210 Special Capital Outlay – State.** State grants and matching revenue received from other State agencies for specific capital outlay purposes (i.e., energy conservation, construction of recreational facilities, paving).
- 43211 Instructional Materials 50% Supplementary Allocation** Revenue received for cash purchases of instructional materials, not on the State adopted list.
- 43212 Indirect Costs (State Flow-through Grants).** Indirect cost charged to a state Flow-through program and then transferred to the Operational sub-fund as reimbursement for administering the program. Indirect cost charged to a program is determined by applying the indirect cost rate approved by PED or a negotiated rate.
- 43213 Indirect Costs (State Direct Grants).** Indirect cost charged to other grants and then transferred to the Operational sub-fund as reimbursement for administering the program. Indirect cost charged to a program is determined by applying the indirect cost rate approved by PED or a negotiated rate.
- 43214 Inter-Governmental Contract Revenue/REC.** Revenue from other school districts and Rural Education Cooperatives (REC) and governmental entities through a contract or joint powers agreement.
- 43215 Inter-Governmental Contract Revenue.** Revenue from other school districts and charter schools through a contract or joint powers agreement.
- 43216 Fees – Governmental Agencies.** Revenue from other governmental agencies.

#### ***44000 REVENUE FROM FEDERAL SOURCES***

**This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 44100\* Unrestricted Grants – Federal Direct.** Revenues direct from the federal government as grants to the school district or charter school that can be used for any legal purpose desired by the school district or charter school without restriction. Separate accounts have been established within the 44100 series to

identify the specific nature of the revenue item. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**44103 Impact Aid.** Revenue received by the school district or charter school through Title VIII.

**44105 IRS Interest Reimbursement** (only used in Fund 41000)

**44107 Indirect Costs (Federal Direct Grants).** Indirect cost charged to a federal direct program and then transferred to the Operational fund as reimbursement for administering the federal program. Indirect cost charged to a federal program is determined by applying the indirect cost rate approved by PED or a negotiated rate.

**44108 DOE Los Alamos/DOD.** Revenue received by the Los Alamos school district from the U.S. Department of Energy, or by school districts from the U.S. Department of Defense.

**44200\* Unrestricted Grants – Federal Flow-through.** Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district or charter school without restriction. Separate accounts have been established within the 44200 series to identify the specific nature of the revenue item. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**44204 Forest Reserve.** Income received for the school district's share of forest reserve funds distributed by the Local Government Division of the Department of Finance and Administration in accordance with Section 22-8-33 NMSA, 1978 Compilation.

**44205 Indirect Costs (Federal Flow-through Grants).** Indirect cost charged to a federal Flow-through program and then transferred to the Operational fund as reimbursement for administering the federal program. Indirect cost charged to a federal program is determined by applying the indirect cost rate approved by PED. Only in fund 11000 available.

**44300\* Restricted Grants – Federal Direct.** Revenues direct from the federal government as grants to the school district or charter school that must be used for a categorical or specific purpose. If such money is not completely used by the school district or charter school, it usually is returned to the governmental unit. Separate accounts have been established within the 44300 series to identify the specific nature of the revenue item. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**44301 Other Restricted Grants – Federal Direct.** Federal grants directly to school districts or charter schools.

**44306 Special Capital Outlay - Federal.** Federal grants for specific capital outlay purposes such as energy conservation, construction of recreational facilities, and paving.

**44500\* Restricted Grants – Federal Flow-through.** Revenues from the federal government through the state as grants to the school district or charter school that must be used for a categorical or specific purpose.

**44504 Federal Flow-Through Prior Year.** Only for funds 24nnn series. Federal revenue for funding awarded in prior year(s).

**44700\* Federal Grants – Intermediate Sources.** Revenues from the federal government through an intermediate agency. Separate accounts have been established within the 44700 series to identify the specific nature of the revenue item. **This is a "roll-up account" for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**44709 Department of Interior.** Revenue received through the county treasurer from the Fish and Wildlife Service under the Refuge Revenue Sharing Act of 1978 (PL 95-469).

## **45000\* OTHER FINANCING SOURCES**

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**This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**45100 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 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. Separate accounts have been established for the 45100 series. **This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**45110\* Sale of Bonds.** Used to record the face amount of bonds sold. Exclude premiums or accrued interest from the sale of such bonds.

**45114\* Special Revenue Bonds Proceeds.** Used to record the face amount of bonds sold for Special Revenue Bonds. Exclude premiums or accrued interest from the sale of such bonds.

**45120 Premium or Discount on the Issuance of Bonds.** Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using account 58340 (Amortization of Premium and Discount on Issuance of Bonds). Also includes any accrued interest received at the time of sale of the bonds.

**45300 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 41930 (Gains or Losses on the Sale of Capital Assets). Account 45300 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 using account 46300 (Special Items). Separate accounts have been established for the 45300 series. **This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**45303 Sale of Real Property (≥\$25,000) or Equipment (≥\$5,000).** Proceeds from the sale of real property of \$25,000 or more or property/equipment of \$5,000 or more. Approval by the PED is required prior to the sale.

**45304 Sale of Personal Property (<\$25,000) or Equipment (<\$5,000).** Proceeds from the sale of property under \$25,000 and/or equipment under \$5,000.

## **46000 OTHER ITEMS**

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Other items not associated with any other category. Separate accounts have been established within the 46000 series to identify the specific nature of the revenue item. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 46003 Deferred Sick Leave Accumulation.** The accumulated amount of unused sick leave to be transferred into an unused sick leave pool.
- 46004 Donated Commodities.** The value of items of food donated by the state or federal government for the Food Services program.
- 46100 Access Board (e-Rate).** Discounts provided through the Universal Service Administration Company (USAC) under the direction of the FCC to assist schools to obtain affordable telecommunications and Internet access through the Universal Service Fee (e-rate) charged to interstate and international telecommunications services.
- 46300 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.
- 46400 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 a 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.

## **NCES REQUIRED REPORTING CODES**

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The following are the codes required to be reported to the NCES as identified herein. Please note that many of these are header accounts that require roll-up of sub-accounts to meet the reporting requirements.

- 41110 Ad Valorem Taxes – School District**
- 41500 Investment Income**
- 41600 Food Services**
- 41700 District Activities**
- 41910 Rentals**
- 41920 Contributions and Donations from Private Sources**
- 41931 Special Building - Local**
- 41980 Refund of Prior Year's Expenditures**
- 43000 Revenue from State Sources**
- 44100 Unrestricted Grants – Federal Direct**
- 44200 Unrestricted Grants – Federal Flow-through**
- 44300 Restricted Grants – Federal Direct**
- 44500 Restricted Grants – Federal Flow-through**
- 44700 Federal Grants – Intermediate Sources**

**45000 Other Financing Sources**  
**45110 Bond Principal**  
**45114 Special Revenue Bonds Proceeds**

## EXPENDITURE OBJECTS

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### *OVERVIEW*

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The primary objective of expenditure objects is to maintain information on the article purchased or the service obtained. The first digit defines the general object category. The last three digits define the major object more specifically.

On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. For purposes of preparing the year-end financial statements and inclusion in the annual audit, accounts payable are to be recognized.

Exchanges of cash for other current assets such as the investment of cash in United States bonds and the repayment of inter-fund loans shall not be considered expenditures.

**Governmental Funds - Expenditures:** Expenditure classification is based primarily on the period the expenditures are expected to benefit. There are four major character classifications: current, capital outlay, debt service, and inter-governmental. The current classification represents benefits for the current period; capital outlays represent benefits for the current and future periods; and debt service is presumably for prior, current and future benefits. Inter-Governmental expenditures represent transfers of resources to another governmental unit outside the reporting entity.

**Proprietary Funds - Expenses:** Expenses of proprietary funds also should be classified in a logical manner consistent with industry practices and standards. Emphasis should be placed on displaying a cost of sales/services amount and the appropriate display of operating and non-operating expenses.

**For Expenditure accounts the first character is always 5.**

The second digit refers to the "Expenditure type". The major expenditure types are as follows:

**51000 Personnel Services—Compensation**

**52000 Personnel Services—Employee Benefits**

**53000 Purchased Professional and Technical Services**

**54000 Purchased Property Services**

**55000 Other Purchased Services**

**56000 Supplies**

**57000 Property**

**58000 Debt Service and Miscellaneous**

The third digit generally functions as a header or description for the detail accounts to follow. The fourth and fifth digits allow for a further breakdown of the expenditure account.

**Note: Codes that are necessary for the NCES reporting are noted with an asterisk (\*). Following the description of the Expenditure Objects, a listing is provided of the required NCES reporting codes.**



## NUMBER, NAME, AND DESCRIPTION

### ***51000\* PERSONNEL SERVICES—COMPENSATION***

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Amounts paid to both permanent and temporary school district or charter school 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 or charter school and other forms of compensation. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service). Used with all Job Classifications except 0000 (None). **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 51100 Salaries Expense.** Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the school district or charter school.
- 51200 Overtime Expense.** Amounts paid to non-exempt employees of the school district or charter school in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.
- 51300 Additional Compensation.** Amounts paid to both permanent and temporary school district or charter school employees for items such as bonuses or incentives that are in addition to standard compensation. Includes stipends (amounts paid to both permanent and temporary school district or charter school employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation).

### ***52000\* PERSONNEL SERVICES—EMPLOYEE BENEFITS***

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Amounts paid by the school district or charter school 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 parts of the cost of personnel services. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service). **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 52100 Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district or charter school, including the amount paid for employees assigned to federal programs. Separate accounts have been established for the 52100 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**
  - 52111 Educational Retirement.** Employer's share of Educational Retirement contribution.
  - 52112 ERA Retiree Health.** Employer's share of Educational Retiree Health Care contribution..
- 52200 Social Security Contributions.** Employer's share of Social Security paid by the school district or charter school. Separate accounts have been established for the 52200 series. Additional accounts may be added as needed for this same purpose. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**
  - 52210 FICA Payments.** Employer's share of Social Security – FICA taxes.
  - 52220 Medicare Payments.** Employer's share of Social Security – Medicare contribution.
- 52300 Health/Medical Benefits.** Amounts paid by the school district or charter school to provide health benefits for its current employees. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures. Separate accounts have been established for the 52300 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**
  - 52311 Health and Medical Premiums.** Employer's share of health and medical premiums.
  - 52312 Life.** Employer's share of life insurance premiums.
  - 52313 Dental.** Employer's share of dental insurance premiums.

**52314 Vision.** Employer's share of vision insurance premiums.

**52315 Disability.** Employer's share of disability insurance premiums.

**52316 Other Insurance.** Employer's share of insurance benefits authorized by the New Mexico Public Schools Insurance Authority (NMPSIA) not previously identified.

**52500 Unemployment Compensation.** Amounts paid by the school district or charter school to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Separate accounts may be added to the 52500 series. **If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.**

**52700 Workers Compensation.** Amounts paid by the school district or charter school to provide Workers compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget. Separate accounts have been established for the 52700 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the individual accounts below.**

**52710 Workers Compensation Premium.** Workers compensation for school employed personnel.

**52720 Workers Compensation Employer's Fee.** School district's or charter school's share of administrative fee.

**52730 Workers Compensation (Self Insured).** Workers compensation payments to employees from self-funded programs.

**52900 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. Additional accounts may be added as needed for this same purpose. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**52911 Cafeteria Plan Fees.** Payments assessed by insurance agent for administering the cafeteria plan (IRS section 125).

**52912 Employee Assistance Programs.** Employer's share of employee assistance programs.

**52913 Workers Compensation Employee Fee.** Expenditures for employees' share of administrative fee.

**52914 Deferred Sick Leave Reserve.** Employee's share of unused sick leave to be transferred to an unused sick leave pool pursuant to the school district's or charter school's deferred sick leave plan.

### ***53000\* PURCHASED PROFESSIONAL AND TECHNICAL SERVICES***

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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. Separate accounts have been established for the 53000 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**53200 Professional Educational Services.** Ancillary services supporting special programs. Only used in function 2100 and object 53215 also in function 3300. Separate sub accounts have been established for the 53200 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**53211 Diagnosticians – Contracted.** Contracted diagnostic services.

**53212 Speech Therapists – Contracted.** Contracted speech therapist services.

**53213 Occupational Therapists – Contracted.** Contracted occupational therapist services.

**53214 Physical/Recreational Therapists – Contracted.** Contracted physical and recreational therapist services.

**53215 Psychologists/Counselors – Contracted.** Contracted psychologist or other licensed counselor services.

**53216 Audiologists – Contracted.** Contracted audiologist services.

**53217 Interpreters – Contracted.** Contracted interpreter services.

**53218 Specialists – Contracted.** Contracted special education related, and orientation and mobility specialists.

**53219 Special Ed Assistants (Non-Instructional) – Contracted.** Contracted personnel who assist special education students in therapeutic or other non-instructional settings.

**53300 Professional Employee Training and Development Services.** Services supporting the professional development of school district personnel, including instructional and administrative employees. **This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the account listed below.**

**53330 Professional Development.** Services supporting the professional development of school district personnel, including instructional and administrative 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 (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. **(Used with functions 2200, 2300, 2400, 2500, 2600, 2700 and 3100, 3300 - Training for instructional staff uses 2200, general administrative staff 2300, school administrative staff 2400, maintenance employees 2600, transportation employees 2700, food service employees 3100, community service staa, and all other administrative staff 2500).**

**53400 Other Professional Services.** Professional services other than educational services that support the operation of the school district or charter school. Included are medical doctors, lawyers, architects, auditors, accountants, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. Separate accounts have been established for the 53400 series. Additional accounts may be added as needed for this same purpose. **This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.**

**53411 Auditing.** Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a school district or charter school. Used with Functions 2300 (Support Services – General Administration) and 3100 (Food Services Operations).

**53412 Bond/Board Elections.** Fees paid for personnel services in conducting school elections such as school boards and bond elections. Include the cost of printing of ballots and election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers, (excluding those which advocate a position on the referendum or one which instructs the voters to subject or reject the question), and other related expenses of an election. Do NOT include services performed by district or charter school staff; charge these costs in the appropriate personnel compensation and supply accounts. Only used with Function 2300 (Support Services – General Administration).

**53413 Legal.** Legal personnel under contract. Used with Functions 2300 (Support Services – General Administration) and 3100 (Food Services Operations)

**53414 Other Services.** Professional services such as architectural, engineering, medical, financial advisory, bank services, data processing, management consultants, insurance/casualty

consultants, actuarial, negotiators, and fees paid in connection with the sale and issuance of bonds (i.e., Financial Advisory Fees). Used with Functions 1000, 2100 through 2500, 3100 and 4000. (**Do NOT include amounts paid for services to upgrade telecommunications and data communications systems; charge cost of these services to 54320.**) Use **53330** for educational consultants and professional trainers.

**53700 Other Purchased Services.** Other purchased services not previously categorized. Separate accounts have been established for the 53700 series. Additional accounts may be added as needed for this same purpose. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**53711 Other Charges.** Includes charges such as court costs, filing fees, notary bonds, professional association dues, commissions, district memberships, non-employee stipends, allowance other related charges, and registration fees (expenses). Postage is to be charged to account 56118 (General Supplies and Materials).

**53712 County Tax Collection Costs.** Expenditures for assessed county collection costs.

**53713 Indirect Costs – Program Administration.** Indirect costs paid to Operational sub-fund for administration of programs.

**53760 Tuition for Concurrent Enrollment.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for paying the school district. (Used only with function 1000).

**53762 Tuition to Other School Districts Outside the State.** Tuition paid to other school districts outside the state. (Used only with function 1000).

#### ***54000\* PURCHASED PROPERTY SERVICES***

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Services purchased to operate, repair, maintain, and rent property owned or used by the school district or charter school when performed by persons other than school district or charter school employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**54300 Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district or charter school personnel. Separate accounts have been established for the 54300 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**54311 Maintenance & Repair – Furniture/Fixtures/Equipment.** Contract service agreements that authorize an individual or outside source to perform maintenance, repair, recondition or overhaul of all school-owned furniture, fixtures, and/or equipment.

**54312 Maintenance & Repair - Buildings and Grounds.** Contract service agreements that authorize an outside agency to perform maintenance, repair, and custodial services; including rental of equipment used by school employees in repair and upkeep of school-owned buildings and grounds.

**54313 Maintenance & Repair – Vehicles.** Contract service agreements that authorize an outside agency to perform maintenance, repair, recondition, or overhaul of school-owned vehicles.

**54314 Maintenance & Repair – Buses.** Contract service agreement that authorize an outside agency to perform maintenance, repair, recondition, or overhaul to school-owned buses.

**54315 Maintenance & Repair - Buildings/Grounds/Equipment (SB-9).** Contract service agreements that authorize an outside agency to perform maintenance and repair on school-owned buildings, grounds, and equipment.

**54320 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, 2100 to 2500, 3100, 4000.)

- 54400 Utility Services.** Expenditures for utility services supplied by public or private organizations. Used with Functions 2600 (Operation & Maintenance of Plant), 2700 (Student Transportation), and 3100 (Food Services Operation). Separate accounts have been established for the 54400 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**
- 54411 Electricity.** Expenditures for electric utility services including lighting, power, and heat, including fees for rented or contracted lighting from a private or Public Utility Company.
- 54412 Natural Gas (Buildings).** Costs associated with heating of school district or charter school buildings through the use of natural gas.
- 54413 Propane/Butane (Buildings).** Cost of fuel, including delivering fees, for the purpose of providing heat for school district or charter school buildings.
- 54414 Other Energy (Buildings).** Cost of other fuel sources used as heat for school district or charter school buildings such as coal, wood, steam, and fuel oil including delivery fees.
- 54415 Water/Sewage.** Water and sewage disposal. (Expenditures for electric power for pumping of a school district's or charter school's water are charged to account 54411 – Electricity.) **54320**
- 54416 Communication Services.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices. Do NOT include the cost to purchase telephone communications systems.
- 54500 Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors (such as architectural services). Also includes the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. Do NOT include amounts paid for services to upgrade telecommunications and data communication systems; these should be charged to 54416 (Communication Services). Used only with Function 4000. Separate accounts may be established for this series. **If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which caseno entries should be posted to this account.**
- 54600 Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles. Separate accounts have been established for the 54600 series. Used in most Functions except for 2900 (Other Support Services) and 5000 (Debt Service and Miscellaneous). **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**
- 54610 Rental - Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district or charter school. Used with Function 2600 (Operation of Buildings).
- 54620 Rental - Equipment and Vehicles.** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district or charter school. Includes bus and other vehicle rental when operated by a local school district or charter school, lease-purchase arrangements, and similar rental agreements. Do NOT include costs associated with the rental of computers or other technology-related equipment. These costs should be coded to account 54630 (Rentals of Computers and Related Equipment) as described below.
- 54630 Rentals - Computers and Related Equipment.** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.
- 54640 Rentals – Lease to Purchase.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district or charter school. This includes bus and other vehicle rentals when operated by a school district or charter school, leased purchased arrangements and similar rental agreements. (Only used in Function 4000).

## **55000\* OTHER PURCHASED SERVICES**

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Amounts paid for services rendered by organizations or personnel not on the payroll of the school district or charter school (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. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**55100\* Student Transportation Services.** Expenditures for transporting children to and from school and other activities. Used only with Function 2700 (Student Transportation). Separate accounts have been established for the 55100 series. Additional accounts may be added as needed for this same purpose. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**55111 Transportation Per-Capita Feeders.** Payments for private conveyance to designated locations. Used only with Function 2700 (Student Transportation).

**55112 Transportation Contractors.** Owners who operate, under a contract with the local school board to transport pupils to and from school pursuant to Sections 22-16-3 and 22-16-6, NMSA, 1978 Compilation. Used only with Function 2700 (Student Transportation).

**55200 Property/Liability Insurance.** Insurance coverage in accordance with requirements of statutes which include the following types: General liability, civil rights/personal injury, malpractice, property liability, auto liability, and surety bonds. Used with Functions 1000 (Instruction), 2100 (Support Services – Students), 2600 (Operation & Maintenance of Plant), 2700 (Student Transportation), and 3100 (Food Services Operation), 3300 (Community Service Operation). Separate accounts may be established for the 55200 series for each type of insurance. **If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.**

**55400 Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. Includes 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 account 53400 (Other Professional Services). Used with Functions 2300 (Support Services – General Administration) and 2500 (Central Services). Separate accounts may be established for the 55400 series for each advertising purpose. **If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.**

**55800 Travel and Training.** Expenditures for transportation, meals, hotel, and other expenditures associated with staff travel for the school district or charter school other than for professional development. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. Separate accounts have been established for the 55800 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**55811 Board Travel.** Necessary and legal travel that requires an overnight stay for local school boards in accordance with State and local policy and regulations. Only used with Function 2300 (Support Services – General Administration). Travel that does not include an overnight stay code to object 51100 and use job class 1800.

**55812 Board Training.** Expenses related to school board training pursuant to New Mexico Educational Standards. Only used with Function 2300 (Support Services – General Administration).

**55813 Employee Travel – Non-Teachers.** Necessary and legal travel for school district or charter

school employees other than Teachers and direct instructional personnel in accordance with state and local policy and regulations. Used with all Functions except 5000 (Debt Service). **Use 53330 for any expenditures that apply to professional development.**

**55815 Bus Driver Institute Training.** Expenses for attending the New Mexico School Bus Driver's Training Institute. Only used in Functions 2300 (Support Services – General Administration) and 2700 (Student Transportation).

**55816 Bus Driver In-Service Training.** Cost of all other required driver's training. Only used in Functions 2300 (Support Services – General Administration) and 2700 (Student Transportation).

**55817 Student Travel.** Meals, lodging, and transportation costs for student travel other than to and from school. Only used in Function 1000 (Instruction) and 3300 (Community Services Operations).

**55818 Other Travel – Non-Employees.** Meals, lodging, and transportation costs other than to and from school non-employees traveling on school business, e.g. parents, advisory councils. Used in Functions 1000 (Instruction), 2100 (Support Services – Students), 2200 (Support Services – Instruction), 2300 (Support Services – General Administration), and 3300 (Community Services Operations).

**55819 Employee Travel - Teachers.** Necessary and legal travel for teachers and direct instructional personnel in accordance with state and local policy and regulations. Only used in Function 1000 (Instruction). **Use 53330 for any expenditures that apply to professional development.**

**55820 Other Transportation-Related Services** – To be used for non to-and-from transportation expenditures, excluding salaries and benefits. Revenues are derived from a school districts remaining cash balance not to exceed 25% of the total balance pursuant to Section 22-8-26C. **Only used in Fund 13000, 27152, 27153 with function 2700.**

**55900 Inter-Educational, Inter-Agency Purchased Services.** Payments - other than tuition or transportation - for services made between a school district or charter school and other governmental entities. Used so that all payments among districts and charter schools can be eliminated when consolidating reports from multiple school districts and charter schools at state and federal levels (when a question arises about whether to code such payments to the 53000 series or to this account). Separate accounts have been established for the 55900 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**55912 Flow-through Grants to Charter Schools** - Used only with Function 2500- Central Services.

**55913 Contracts – Interagency/REC.** Expenditures for all contractual agreements with other school districts and charter schools and Rural Education Cooperatives and governmental entities. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). **Use 53330 for any expenditures that apply to professional development.**

**55914\* Contracts – Interagency.** Expenditures for all contractual agreements with other school districts and charter schools and governmental entities. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). **Use 53330 for any expenditures that apply to professional development.**

**55915 Other Contract Services.** Includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). **Use 53330 for any expenditures that apply to professional development.**

**55916 Bus Inspections.** Expenditures in the Transportation sub-fund for contracted bus inspections. Only used in Function 2700 (Student Transportation).

## **56000\* SUPPLIES**

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Amounts paid for items that are consumed, are worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Equipment that has a cost lower than the school district's or charter school's capitalization threshold should be coded in this series instead of to a 57000 series code. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**56100 General Supplies.** Expenditures for all supplies (other than those listed in 56200 below) for the operation of a school district or charter school, 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 (Debt Service). Separate accounts have been established for the 56100 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**56105 Instructional Materials – Operational.** Expenditures for instructional materials using Operational Funds. Include the cost of textbooks, educational content and resources, digital and/or print resources, learning kits, subscriptions, workbooks, reference books, and supplementary materials used as the basis for instruction. Only available in funds 11000, 15100, 15200 function 1000.

**56106 Other Classroom Materials - Operational.** Expenditures for other classroom materials using Operational Funds. Include the cost of art supplies, maps, globes, science laboratory supplies, and other classroom materials used to support direct instruction to students. Only available in funds 11000, 15100, 15200 function 1000.

**56107 Instructional Materials Credit – 50%.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. Include 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. Only available in funds 14000, 27109 function 1000.

**56108 Instructional Materials – 25% of 56111.** Other Expenditures credited to the district for instructional materials, not referred to in 56107, and approved by PED in this category. Only available in fund 14000, 27109 function 1000.

**56109 Instructional Materials On-Line Digital Subscriptions –** Computer-based classroom educational courseware or programming that contains intellectual content and contributes to the learning process in which the course uses the internet as the primary delivery method of instruction.

**56110 Instructional Materials – Dual Credit.** Expenditures for instructional materials, including textbooks, textbook rentals, access fees, digital subscriptions, learning kits and other supplementary course materials used as the basis for instruction of dual credit courses. Only available in funds 11000, 15100, 15200 function 1000.

**56111 Instructional Materials Cash - 50%.** Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. Include 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. Only available in fund 14000, 27109 function 1000.



- 56112 Other Instructional Materials.** Expenditures for instructional materials not covered by Instructional Materials Cash or Instructional Materials Credit.
- 56113 Software.** Expenditures for purchased computer software used for educational or administrative purposes including software licenses.
- 56114 Library and Audio-Visual.** Library resources used in the library such as school library books, equipment, and supplemental library resource acquisitions, including print, non-print and electronic resources for general use in public school libraries statewide.
- 56115 Board Expense.** Supplies and materials related to the local school board.
- 56116 Food.** Food supplies to be used in a school approved program. Used only in Function 3100 (Food Services Operation).
- 56117 Non-Food.** Non-food supply items to be used in a school approved program. Used only in Function 3100 (Food Services Operation).
- 56118 General Supplies and Materials.** Other supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.
- 56119 Supply Assets (\$5,000 or less).** Initial, additional and replacement items of equipment such as furniture, equipment, machinery, band uniforms and instruments. Includes equipment expenditures for instruction, administration, operation and maintenance of plant, food and community services.

**56200 Energy and Transportation Maintenance and Supplies.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies. Separate accounts have been established for the 56200 series. Used only in Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation). **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

- 56210 Natural Gas (Vehicles).** Expenditures for gas utility services from a private or public utility company. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).
- 56211 Gasoline.** Gasoline purchases. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation)
- 56212 Diesel Fuel.** Diesel fuel purchases. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).
- 56213 Propane (Vehicles).** Propane or natural gas. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).
- 56214 Lubricants/Anti-Freeze.** Lubricant or anti-freeze. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).
- 56215 Tires/Tubes.** Tire and tube purchases. Used with Functions 2600 (Operation & Maintenance of Plant) and 2700 (Student Transportation).
- 56216 Maintenance Supplies/Parts.** Maintenance supplies and parts. Used only for supplies and materials. Do NOT include labor; charge this to accounts in the 54300 series (Repairs and Maintenance Services). Used only in Function 2600 (Operation and Maintenance of Plant) and in 2700 (Student Transportation).

## ***57000\* PROPERTY***

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**57100\* Land and Land Improvements.** Expenditures for the purchase of land and the improvements thereon. Includes purchases of air rights, mineral rights, and the like. Also included special assessments against the school district or charter school for capital improvements such as streets, curbs, and drains. Used with Function 4000 (Capital Outlay). Separate accounts have been established for the 57100 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**57111 Land.** Purchase of land. Includes expenses for drawings, specifications and other professional service fees directly related to the acquisition of sites, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.

**57112 Land Improvements.** Expenses for original improvement or *total replacement* of surface improvements. This may include grading, landscaping, seeding, planting of trees and shrubs, sidewalks, roadways, retaining walls, sewers, storm drains, hydrants, surfacing and soil treatment of athletic fields, tennis courts, fixed playground apparatus, flagpoles, gateways, fences, underground storage tanks which are not part of building service systems, digging of wells, and demolition work. This can include expenditures for special assessments against the school district or charter school for capital improvements, such as streets, curbs, sidewalks, sewers, and drains. Do NOT include general maintenance and repairs.

**57200\* Building Purchase.** Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Do NOT include 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; charge these to 54500 (Construction Services). Also do NOT include buildings built and alterations performed by the school district's or charter school's own staff. Labor and materials costs for buildings constructed by district or charter school staff are charged to the appropriate object codes within operational funds. This code is used with governmental funds only. Used with Function 4000. Separate accounts may be established for this series. **If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.**

**57300\* Vehicles and Equipment.** Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Separate accounts have been established for the 57300 series. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**57311 Vehicles General.** Purchase of vehicles. Exclude buses and heavy equipment.

**57312 Buses.** Purchase of buses.

**57313 Heavy Equipment.** Purchase of heavy equipment (exceeding one ton).

**57331 Fixed Assets (more than \$5,000).** Tangible assets with a life longer than one year, such as land, buildings and improvements, equipment, machinery, construction work in progress, and leased assets costing more than \$5,000. *Such items shall be added to the fixed assets inventory presented to the auditor.*

~~**57332 Supply Assets (\$5,000 or less).** Initial, additional and replacement items of equipment such as furniture, equipment, machinery, band uniforms and instruments. Includes equipment expenditures for instruction, administration, operation and maintenance of plant, food and community services. **Object is deleted, please use object 56119 due to federal reporting mandate (Supply assets might be in the inventory but are not depreciated).**~~

**57340 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 56119, Supply Assests. (Used with all functions, but primarily with 1000, 2200, and 2500.)

**57350 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 56119, Supply Assests.. (Used with all functions, but primarily with 1000, 2200, and 2500.)

## ***58000 DEBT SERVICE AND MISCELLANEOUS***

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Amounts paid for goods and services not otherwise classified above. **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**58200 Miscellaneous Expenses. This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**58211 Tax Liability/Penalty.** Liabilities, penalties, or fines for late or underpayment of taxes and other government assessments. Used only with Function 2900 (Debt Service and Miscellaneous).

**58212 Litigation Fees.** Settlement and legal fees awarded to plaintiff due to litigation. Used only with Function 2900 (DebtService and Miscellaneous).

**58213 Emergency Reserve.** Restricted cash balance for emergencies, subject to the approval of the Secretary of PED. Used only with Function 2900 (Debt Service and Miscellaneous).

**58214 Debt Service Reserve.** Restricted cash balance for subsequent years' payment of principle and interest. Used only with Function 5000 (Debt Service).

**58215 Restricted Expenditures.** Restricted expenditures such as budget earmarked or set aside for unassigned cash balance.

**58216 Special Revenue Bonds Reserve.** Restricted cash balance for subsequent years' payment of principle and interest for Special Revenue Bonds. Used only with Function 5000 (Debt Service and Miscellaneous).

~~**58217 Transportation 50% Cash Balance due to PED.** This expenditure object code shall be used to pay fifty percent of a school districts audited transportation cash balance, to be deposited into the PED emergency transportation fund. Used only in Fund 13000, function 2700.~~

**58218 75% June Credit.** Used to account for 75% of June credit held back. Used only to balance the budget. Do NOT post expenditures to this account. Used only in Fund 11000 with Function 2900.

**58219 Payment for State Match – Medicaid** (Used only in Fund 11000 with Function 2900).

**58220 Loss on Investments** (Used only in Function 2900) May be used in Funds, 11000, 31100, 31600, 31700, 31701, 31900, 41000 and 43000.

**58221 Miscellaneous Expense:** (Used only in Function 2900) Amounts paid for goods and services not otherwise classified.

**58300\* Debt-Related Expenditures/Expenses.** Principal and interest payments and costs. Separate accounts have been established for the 58300 series. Used only with Function 5000 (Debt Service). **This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.**

**58311 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.)

**58313 Special Revenue Bond Principal Payment.** Payment of special revenue bond principal.

**58322 Interest on Long-Term Debt.** Expenditures for interest on bonds or notes, including lease-purchase arrangements. (Used only with function 5000.)

**58324 Special Revenue Bond Interest Payment.** Payment of special revenue bond interest.

**59500 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.

**59600 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 a fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster.

### ***NCES REQUIRED REPORTING CODES***

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The following are the codes required to be reported to the NCES as identified herein. Please note that many of these are header accounts that will require roll-up of sub-accounts to meet the reporting requirements.

- 51000 Personnel Services—Compensation**
- 52000 Personnel Services—Employee Benefits**
- 53000 Purchased Professional and Technical Services**
- 54000 Purchased Property Services**
- 54500 Construction Services**
- 55000 Other Purchased Services**
- 55100 Student Transportation Services**
- 56000 Supplies**
- 57000 Property**
- 57100 Land and Land Improvements**
- 57200 Buildings**
- 57300 Vehicles and Equipment**
- 58300 Debt-Related Expenditures/Expenses**

## VII. PROGRAMS

### OVERVIEW

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Seven broad program areas are identified in this guide, which are intended to capture similar instructional services delivered to students in school districts and charter schools. The program classification provides school districts and charter schools with a framework to classify instructional and certain support services by program to determine costs.

Programs will be used for budgeting, posting and reporting actuals. Programs are only used for associated expenditures within a defined category. Use 0000 as a placeholder with all other expenditure functions unassociated with any delineated program code. Programs are independent of the source of funds, and are intended to capture all of the costs related to a particular Program, regardless of source.

In the case where an expenditure fits into multiple programs, (i.e. Teacher's salary) you must prorate the expenditure between program codes.

The major programs are as follows:

- 0000      No Program** (Placeholder)
- 1000      Regular Education/Secondary Education Programs**
- 1010      Regular Education**
- 1020      Elementary Fine Arts**
- 2000      Special Programs**
- 3000      Vocational and Technical Programs**
- 4000      Other Instructional Programs – Elementary/Secondary**
- 4010      Bilingual Programs**
- 4020      Alternative and At-Risk Programs**
- 4025      At-Risk Special Programs**
- 4030      K-5 Plus Programs**
- 4040      Extended Learning Time Programs**
- 9000      Co-Curricular and Extra-Curricular Activities**

The Fund/Sub-Fund is the **fourth** component in the UCOA structure.

Component	Description	Structure	Length
1	Fund / Sub-Fund	X/XXXX	5
2	Function / Sub-Function	X/XXX	4
3	Object	X/XXXX	5
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
6	Job Classification	XXXX	4
7	Unspecified	XXXXX	5
8	Unspecified	XXXXX	5

A description of each of the Programs and the numbering methodology to be used is presented below.

## NUMBER, NAME, AND DESCRIPTION

### 0000 NO Program

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Placeholder in instances when no program applies. May be used in all Functions.

### *1000 REGULAR EDUCATION/SECONDARY EDUCATION PROGRAMS*

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**This is a “roll- up” account for the accumulation of totals. Entries are not posted to the “roll-up” account but to the accounts listed below.**

### *1010 REGULAR EDUCATION (PreK-12) PROGRAMS*

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Activities that provide students in pre-kindergarten<sup>2</sup> through grade 12 with learning experiences to prepare them for future education or training and for responsibilities as citizens, family members, and workers. Only use in Function 1000.

### *1020 ELEMENTARY FINE ARTS PROGRAMS*

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Activities in an approved (by PED) Fine Arts Program application, such as visual arts, music, theater, and dance for elementary students. Elementary level is defined by each respective district’s school configuration or by a charter school’s approved application that may include grade levels K-5, K-6, or K-7 and in some cases K-8. Only used in Function 1000 (Instruction).

## 2000 SPECIAL PROGRAMS

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Activities for students with special needs designed to improve their ability to learn. Special needs include intellectual disabilities, 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. ~~Special Programs also include Gifted and Talented Programs.~~ Include all services provided under Individualized Education Programs (IEPs) and/or through IDEA funding. Generally only used in Functions 1000 (Instruction) and 2100 (Support Services – Students). Operational fund amounts should facilitate comparisons to units and amounts generated for special education under the public school funding formula (i.e. A/B, C, and D level MEM or ancillary services FTE).

## 3000 VOCATIONAL AND TECHNICAL PROGRAMS

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Includes activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare for challenging academic standards, industry skill standards, broad-based careers, and further education beyond high school. Only used in Function 1000 (Instruction). Activities include:

- **Agriculture and Natural Resources.** Activities that prepare students for a wide range of agriculturallyrelated careers from veterinarian to underground mine mechanic.
- **Architecture and Construction.** Activities that prepare students for careers in the construction industrysuch as plumber, painter, construction manager, and architect.
- **Arts, A/V Technology and Communication.** Activities that prepare students for careers in arts andcommunication, including writing, editing, radio and television broadcasting, acting, and music.
- **Business and Administration.** Activities that prepare students for careers in business-related areas, suchas administrative support, accounting, management, and supervision.
- **Education and Training.** Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor.
- **Finance.** Activities that prepare students for careers in the financial services industry, including insuranceservices, financial analysis, and banking.
- **Government and Public Administration.** Activities that prepare students for public service careers, suchas legislator, urban planner, city manager, and parks/recreation director.

<sup>2</sup> Pre-Kindergarten refers to all programs and ages preceding kindergarten, including infant and early childhood programs.

- **Health Science.** Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support.
- **Hospitality and Tourism.** Activities that prepare students for careers in the hospitality and tourism industry, such as travel agent, food preparation worker, hotel manager, and bartender.
- **Human Services.** Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy.
- **Information Technology.** Activities that prepare students for careers in the information technology services area, including working with databases, designing software, and programming and repairing computers.
- **Law and Public Safety.** Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge.
- **Manufacturing.** Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics.
- **Retail/Wholesale Sales and Service.** Activities that prepare students for careers in the sales and service industry, such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.
- **Scientific Research and Engineering.** Activities that prepare students for careers in science and engineering, including chemical, civil, and mechanical engineering; biological and chemical sciences; surveying; and astronomy.
- **Transportation, Distribution, and Logistics.** Activities that prepare students for careers in the transportation industry, such as aircraft mechanic, railroad conductor, school bus driver, truck driver, and ship pilot.

## **4000 OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY/SECONDARY**

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**This is a “roll-up” account for the accumulation of totals. Entries are not posted to the “roll-up” account but to the accounts listed below.**

### ***4010 BILINGUAL PROGRAMS***

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Activities provided through an approved (by PED) Bilingual Education application to students who are enrolled in a bilingual program. (These students include both students whose home language is not English and those who are native speakers of English).

“Bilingual education” means a program using two languages, including English and the home or heritage language, as a medium of instruction in the teaching and learning process (Bilingual Multicultural Education Act [22-23-1 NMSA 1978]).

Only used in Function 1000 (Instruction).

### ***4020 ALTERNATIVE AND AT-RISK PROGRAMS***

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Includes at-risk education programs, such as research-based or evidence-based social, emotional or academic interventions and services such as:

- case management, tutoring, reading interventions and after-school programs that are delivered by social workers, counselors, teachers or other professional staff;
- culturally relevant professional and curriculum development, including those necessary to support language acquisition, bilingual and multicultural education;
- additional compensation strategies for high-need schools;
- whole school interventions, including school-based health centers and community schools;
- educational programming intended to improve career and college readiness of at-risk students, including dual or concurrent enrollment, career and technical education, guidance counseling services and coordination with post-secondary institutions; and

- services to engage and support parents and families in the education of students.

Operational fund amounts should facilitate comparisons to units and amounts generated for at-risk programs under the public school funding formula (i.e. at-risk index funding), and also should track to items submitted in the education plan to qualify for at-risk units. In funds 11000, 15100, 15200, this program code is allowable additionally in 2200, 2300, 2400, 2500, 2600, 2700, 2900 functions. In all other funds only used in Function 1000 (Instruction).

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### ***~~4025 AT-RISK SPECIAL PROGRAMS~~***

Activities for students with special needs designed to improve their ability to learn, but funded from at-risk funding sources. Special needs include intellectual disabilities, 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. Special Programs also include Gifted and Talented Programs. Include all services provided under Individualized Education Programs (IEPs) and/or through IDEA funding. Generally only used in Functions 1000 (Instruction) and 2100 (Support Services – Students). Operational fund amounts should facilitate comparison to units and amounts generated for either or both special education or at-risk funding under the public school funding formula (i.e. A/B, C, and D level MEM or ancillary services FTE and at-risk index dollars) and help with the approval of the education plan. In funds 11000, 15100, 15200, this program code is allowable additionally in 2200, 2300, 2400 functions. In all other funds only used in Function 1000 (Instruction).

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### ***4050 Special Education – Gifted Program***

All expenditures to enhance the education for gifted students per NMAC 6.31.3.9 GIFTED EDUCATION PROGRAM PLAN.

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### ***9000 CO-CURRICULAR AND EXTRA-CURRICULAR ACTIVITIES***

Activities that add to a student's educational experience and that typically take place outside the traditional classroom. Some examples of such activities are athletics, student government, band, choir, clubs, and honor societies. Used primarily in Functions 1000 (Instruction) and 2100 (Support Services – Students).



## VIII. LOCATIONS

### OVERVIEW

The Location component may represent a school district or a school. The component is divided into two segments, the first three digits represent the school district number and the fourth through sixth digits represent the school. A location code is required for all reporting on all expenditure transactions. A location is required on all expenditure transactions in the school district accounting information system in order to facilitate school-level per-pupil expenditure reporting required under the *Every Student Succeeds Act*. As expenditure transactions are recorded, they will be charged directly to the applicable school site or vocational cost centers. Expenditures that are not charged to a specific site will be charged to a central district location. School Location codes are also optional with revenue accounts and only when budgeting is required for revenue that is restricted for a designated school site. **The budget only accepts ONE location code. The location code depends on your budget entity type. Do upload school site location codes into OBMS FOR ACTUALS at this time.** The required recording is on school district or charter school accounting information systems only, for subsequent reporting outside of OBMS.

The Location is the **fifth** component in the Chart of Accounts structure.

Component	Description	Structure	Length
1	Fund / Sub-Fund	X/XXXX	5
2	Function	XXXX	4
3	Object	X/XXXX	5
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
6	Job Classification	XXXX	4
7	Unspecified	XXXXX	5
8	Unspecified	XXXXX	5

### NUMBER, NAME, AND DESCRIPTION

The codes for schools within a district must be the same as the state codes used in STARS reporting.

## IX. JOB CLASSIFICATIONS

### OVERVIEW

The Job Classification component provides for the accumulation of expenditures for salaries and additional compensation. These classification codes are identical to the Object Codes for Personnel Services contained to the previous Chart of Accounts. These codes are ONLY to be used in conjunction with Object accounts from 51100 through 51300. (Optional for Personnel Services – Employee Benefits 52XXX Object Codes).

The Job Classification names and numbers have been assigned by PED.

The Job Classification is the **sixth** component in the Chart of Accounts structure.

Component	Description	Structure	Length
1	Fund / Sub-Fund	X/XXXX	5
2	Function	XXXX	4
3	Object	X/XXXX	5
4	Program	XXXX	4
5	Location (District/School)	XXX/XXX	6
<b>6</b>	<b>Job Classification</b>	<b>XXXX</b>	<b>4</b>
7	Unspecified	XXXXX	5
8	Unspecified	XXXXX	5

### NUMBER, NAME, AND DESCRIPTION

**0000 No Job Class.** To be used in Object Codes from 11000 through 50999 and from 53000 to 59999.

**The following codes are to be used exclusively with Object accounts from 51000 through 52999:**

- 1111 Superintendent.** Chief executive officer of the school district.
- 1112 Principals.** Principal(s) and assistant principal(s). This includes the applicable portion of salaries paid to other instructional personnel with part-time principal duties.
- 1113 Administrative Associates.** Administrative personnel reporting directly to the superintendent.
- 1114 Administrative Assistants.** Administrative personnel reporting directly to administrative associates.
- 1115 Associate Superintendent for Finance & Business and Business Manager (OBMS shortcut Assoc. Supt.-Fin./Bus. Mgr.).** Administrative personnel whose duties may include directing, managing, and supervising fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing for the school district.
- 1211 Coordinator/Subject Matter Specialist.** Coordinators and employees specializing in direct support of instruction. The Coordinators and Subject Matter Specialists not assigned permanent or part-time classroom teaching schedules are to be included in this expenditure code.
- 1212 Library/Media Specialists.** Certified employees with the responsibility for organizing and managing libraries of books and other instructional resource materials, including audio-visual materials and equipment.
- 1213 Library/Media Assistants.** Full-time or part-time employees assisting in library or media services.
- 1214 Guidance Counselors/Social Workers.** Certified professional employees providing guidance and counseling services to students and families. This includes helping pupils and parents assess and understand their abilities, aptitudes, interests and educational needs.
- 1215 Registered Nurses.** Licensed nurses employed by the school district. This does not include nurses on other professional service contracts
- 1216 Health Assistants.** Full-time or part-time health assistants.
- 1217 Secretarial/Clerical/Technical Assistants.** Secretaries, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.

- 1218 School/Student Support.** Attendance workers or other employees who bring home, school, and community together in solving the students problems in order to improve attendance.
- 1219 Duty Personnel.** Personnel for lunchroom, hallway, playground, or bus duty.
- 1220 Business Office Support.** Business support staff includes employees for fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing. This excludes the Associate Superintendent for Finance and Business and Business Manager.
- 1311 Diagnosticians.** (STARS Position Code 87).
- 1312 Speech Therapists.** (STARS Position Codes 26, 93).
- 1313 Occupational Therapists.** (STARS Position Codes 85, 89).
- 1314 Physical/Recreational Therapists.** Includes recreational and physical therapists.
- 1315 Psychologists/Counselors.** Includes all licensed psychologists and other counselors.
- 1316 Audiologists.**
- 1317 Interpreters.**
- 1318 Specialists.** Includes special education related specialists, orientation and mobility specialists.
- 1319 Special Ed Assistants (Non-Instructional).** Contracted personnel who assist special education students. Includes individuals, other than instructional aides, who assist therapists working with special education students or who assist special education students in other ways (e.g. bus assistants).
- 1411 Teachers - Grades 1-12.** Teaching services rendered to students enrolled during the regular school term in grades 1-12. If special program stipends/increments are approved, add to contract salary and treat as any other salary item.
- 1412 Teachers - Special Education.** Teaching personnel assigned to Special Education programs during the regular school term.
- 1413 Teachers - Early Childhood Education.** Teaching personnel assigned to Early Childhood Education (kindergarten) programs during the regular school term.
- 1414 Teachers - Preschool (excludes Special Education).** Teaching personnel assigned to childcare and preschool programs.
- 1415 Teachers - Vocational and Technical.** Teaching personnel assigned to programs that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school. Activities may be delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools. (See description of Program 3000 (Vocational and Technical Programs) above for a description of the types of activities considered vocational/technical).
- 1416 Teachers - Other Instruction.** Activities that provide students in pre-kindergarten through K-12 with learning experiences not included in the other object codes. Examples of such programs follow:
- **Bilingual-English for Speakers of Other Languages (ESOL).** Bilingual Multicultural Education (Instruction in English and a second language). Teachers who dedicate most of their instructional time to serve the linguistic and academic needs of culturally different students and other students who may wish to participate in an approved Bilingual program model (Dual Language, Maintenance, Heritage, Transitional and/or Enrichment- NMAC 6.32.2).
  - **Alternative (and At Risk) Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or 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.
- 1422 Teachers - Special Education- Gifted.** Teaching personnel assigned to Gifted Special Education programs during the regular school term.

- 1511 Data Processing.** Computer programmers, systems managers, and operators. This does not include data entry personnel which are included in 1217.
- 1610 Substitutes Professional Development.** Substitute employees assuming the duties of personnel absent due to professional development training regardless of the length of absence.
- 1611 Substitutes - Sick Leave.** Substitute employees assuming the duties of personnel absent due to sick leave regardless of the length of absence.
- 1612 Substitutes - Other Leave.** Substitute employees assuming the duties of personnel absent due to other school board approved leave such as personal leave.
- 1613 Separation Pay.** Payment to employees for their balance of leave in accordance with the local school board policy.
- 1614 Maintenance.** Employees who are engaged in the maintenance of and/or repair of school facilities, vehicles, grounds, and equipment.
- 1615 Custodial.** Employees who are engaged in the housekeeping duties of school facilities and care of grounds.
- 1616 Warehouse/Delivery.** Truck drivers, stock clerks, receiving clerks, warehouse and other related personnel.
- 1617 Food Service.** Food preparers and handlers.
- 1618 Athletics Salaries.** Personnel for school directed interscholastic athletic programs such as coaching increments, timekeepers, and any other related employees.
- 1619 Adult Education.** Salaries associated with adult education programs. Used only in Function 3300.
- 1620 Recreation.** School district employees in connection with a recreation program. Used only in Function 3300.
- 1621 Summer School/After School.** If the school district operates an approved summer/after school program, all expenses for salaries of summer/after school employees shall be charged to this job class Instructional summer/after school compensation and benefits are coded to Function 1000. For after school such as day care should be coded to Function 3300.
- 1622 Bus Drivers.** School and activity bus drivers.
- 1623 Crosswalk/Security Guards.** Crosswalk/security guards employed by the entity.
- 1624 Activities Salaries.** Student activity functions such as clubs, band, orchestra that are not a part of the regular instructional program.
- 1625 Extended Services for Students.** Salaries in Function 3300 for extended services for students.
- 1711 Instructional Assistants - Grades 1-12.** Educational assistants assigned to grades 1 through 12.
- 1712 Instructional Assistants - Special Education.** Educational assistants assigned to Special Education Programs.
- 1713 Instructional Assistants – Early Childhood Education.** Educational assistants assigned to Early Childhood Education Programs.
- 1714 Instructional Assistants - Preschool.** Educational assistants assigned to preschool and child care programs excluding Special Education.
- 1800 Board Members.** Travel that does not include an overnight stay must be considered compensation, and coded to object code 51100. Overnight travel for Board Members should be coded to 55811 –Board Travel.