

Wisconsin Uniform Financial Accounting Requirements



**Wisconsin Department of Public Instruction
Jill K. Underly, PhD, State Superintendent
Madison, Wisconsin**

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Chapter 1 INTRODUCTION

Purpose of the Manual

The primary purpose of the Wisconsin Uniform Financial Accounting Requirements (WUFAR) is to present a uniform financial fund accounting system for all school districts in the state of Wisconsin as required by Wis. Stats. § 115.28(13). The WUFAR provides for the recording of all financial transactions inherent in the management of Wisconsin's public school systems to administer the state's school aid programs. School district officers and employees are required to maintain this uniform recording of accounting per Wis. Stats. § 115.30(1). The WUFAR can also be used to meet part of the financial management requirements of 2 CFR 200.302 related to federal grant programs.

Beyond these purposes, the WUFAR is also used to promote uniformity important for the facilitation of financial accounting, reporting, data processing, auditing, and inter-district comparisons. A uniform accounting system eases the transition for personnel moving from one district to another. The account code hierarchy of the WUFAR is designed to balance the need for uniformity with the flexibility needed to suit local needs by allowing the use of more detailed local optional coding. The WUFAR is designed to be used in large, medium, or small districts; in rural, suburban, or urban settings; in common, unified, or first class city school districts; and in districts with different kinds of accounting equipment, software, or procedures.

Fund Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by "fund" which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine "fund types". The major fund types are the General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Custodial Fund, Trust Fund, Community Service Fund, and Package and Cooperative Program Fund.

Wisconsin school districts may not need all of these fund groups at any given time. The General, Special Revenue, Debt Service, and Food Service will undoubtedly encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such should be maintained and reported accordingly.

Conformance with Generally Accepted Accounting Principles

A primary emphasis of this manual is to define account classifications that provide meaningful financial management information to its users. As part of this emphasis, this manual is written to conform to generally accepted accounting principles (GAAP), a uniform minimum standard of and guidelines for financial accounting and reporting. For a Local Education Agency (LEA), adherence to GAAP implies that their financial reports contain the same types of financial statements for the same categories and types of funds and account groups. Such conformity will enhance the comparability of LEA financial reporting. This manual's content and format are based on double entry and the accrual or modified-accrual basis of accounting.

Basis of Accounting

The "basis of accounting" refers to the point in time when revenues, expenditures or expenses (as appropriate), and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the "basis of accounting" determines the timing with which the accounting system recognizes transactions.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time of receipt or earlier if the “susceptible to accrual” criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred revenue.

Charges for services provided to other educational agencies and private parties are recognized as revenue when services are provided. Charges for special educational services are not reduced by anticipated state special education aid entitlements.

Interest earnings on temporary investments are recognized in the fiscal period earned.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, life, disability insurance, FICA, Medicare, Wisconsin Retirement System contributions, annuities) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred. The cost of capital items is recorded as an expenditure when acquired. Interest cost on temporary borrowing is recognized as an expenditure of the fiscal period incurred. Costs for educational services provided by other educational agencies or private organizations are recognized when incurred. Costs for special education services are not reduced by anticipated state special education aid entitlements.

Compensated absences are recognized as expenditures when used rather than when earned by the employee. Termination and other post-employment benefits are recognized as expenditures in the fiscal period when paid or normally paid rather than when earned by the employee. Principal and interest on long-term debt is recognized when due.

Comparability

Using the classifications and definitions in this manual will enhance comparability of recorded and reported financial information among LEAs, the states, and the federal government. This comparability should provide assistance to LEAs, state and federal administrators, legislators, LEA boards of education and the general public in understanding where funds come from and how they are used.

Dimensions and the Account Classification Structure

This manual provides for classifying three basic types of financial activities: revenues and other sources of funds; expenditures and other uses of funds; and transactions affecting the balance sheet only. For each type of transaction, the specific account string is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions applicable to each type of transaction are:

<u>Revenues</u>	<u>Expenditures</u>	<u>Balance Sheet</u>
Fund	Fund	Fund
Type	Type	Type
Location	Location	Balance Sheet
Source	Object	
Function	Function	
Project	Project	

Fund is a separate accounting entity consisting of a self-balancing set of asset, liability, and equity accounts used to account for the district's financial transactions in accordance with laws, regulations, or restrictions. See chapters [4](#) and [5](#) for the fund dimension coding.

Type identifies the type of transaction. “R” is the type for revenues. “E” is the type for expenditures. “B” is the type for balance sheet for annual financial reporting to the DPI. Many financial software package utilities more detailed Balance Sheet types of “A” for assets, “L” for liabilities, and “Q” for equity.

Location identifies where activity takes place. It can be associated with either a specific school or the LEA as a whole. An individual school or the LEA as a whole can have multiple location codes depending on local needs. The DPI does not currently prescribe a required location coding structure.

Source identifies revenues and other sources of funds according to their origins. Source is used exclusively with revenue transactions. See chapters 8 and 9 for the source dimension coding.

Object identifies expenditures and other uses of funds according to what is being paid for. Object is used exclusively with expenditure transactions. See chapters 10 and 11 for the object dimension coding.

Function identifies the purpose for which the activity is taking place. Function is used with revenue and expenditure transactions. For revenue transactions, only transfers require a specific function. Function 500000 is typically used for all non-transfer revenue transactions, although other functions may be used locally. See chapters 6 and 7 for the function dimension coding.

Project is used to accumulate financial transactions to meet a variety of specialized reporting requirements. The DPI assigns specific projects in the range of 001 through 599 for the purpose tracking grant and aid revenues and expenditures. The DPI assigned projects can be found at: <https://apps6.dpi.wi.gov/AID/WufarReport>. Project may also be used locally for any other specialized reporting purposes. Projects 600 through 999 are recommended for local use.

Balance Sheet accounts are used to track financial transactions for each fund. Balance sheet accounting is based on the principle that Assets minus Liabilities equals Fund Equity. Balance sheet accounts are considered “snapshots” of how these accounts stand as of a certain point in time. The six-digit balance sheet account codes should not be confused with the six-digit function codes used with revenue and expenditure accounts; the two codes are not directly related. The balance sheet codes are associated only with a FUND or an ACCOUNT GROUP code, and type “B”, in order to be complete. See chapters 12 and 13 for the balance sheet dimension coding.

See chapter 3 for additional information on the minimum chart of accounts, the use of local optional codes, and how the account code hierarchy works to “roll up” dimension reporting levels.

WUFAR Sequence of Dimensions

WUFAR, being a multidimensional accounting system with independent dimensions, could be used in many account code configurations as determined by the user. This would, however, create confusion regarding inter-district comparisons. In order to ensure statewide uniformity, the sequence of dimensions below should be utilized for dimensions that are employed on all documents of origination: i.e., requisitions, purchase orders, voucher jackets:

Fund	-	Type	-	Location	-	Object or Source	-	Function or Balance Sheet	-	Project
XX	-	X	-	XXX	-	XXX	-	XXX XXX	-	XXX

Chapter 2 REVENUE AND EXPENDITURE RECOGNITION REQUIREMENTS

The following are the requirements that should be reported in the district’s annual financial reporting to the DPI.

PROPERTY TAXES

The entire district levy is recognized as revenue for the fiscal year levied. The levy is considered due to the district as of the January 1 following levy certification. The levy is not allocated between fiscal years.

STATE AND FEDERAL AID

Revenues for entitlement programs (programs that are computed on a formula basis, such as state general and categorical aid, and federal impact aid) are recognized in the fiscal year that the district is entitled to receive the aid. Currently reimbursable programs, (e.g. WUFAR source codes, 630 and 730 claimed by filing DPI form PI-1086), are recognized as revenue when the reimbursable expenditures are made. Aid payments received prior to meeting revenue recognition requirements are recorded as deferred revenue.

SUPPLY AND MATERIAL INVENTORY, PREPAID EXPENSE

Expendable supplies, non-capital items and equipment acquired for use in subsequent fiscal periods are recorded as supply inventory and/or prepaid expense. Prepaid expense accounts are not used for recording unexpired insurance premiums or service contracts unless not doing so would result in more than one year's cost being recorded.

CAPITAL ITEMS

Buildings, sites and improvements are recorded as expenditures when acquired. The value of construction work completed, if billed by contractors, is charged to "Construction Work in Progress" as an expenditure during the fiscal period in which the work was completed. Equipment is recorded as an expenditure when placed in service or at the time when title and risk of loss passes to the district as purchaser.

PAYROLL AND PAYROLL RELATED BENEFITS (*other than compensated absences and post-employment benefits*)

Payments for employee services and payroll-related costs (employee health, life, & disability insurance, FICA, Wisconsin Retirement System, annuities) are recorded as expenditures in the fiscal year in which employee services are provided.

ACCUMULATED COMPENSATED ABSENCES

Accumulated unpaid vacation, sick leave, and earned "comp" time is recognized as an expenditure in the fiscal period when the accumulated time is used, not when earned.

TERMINATION AND POST-EMPLOYMENT BENEFITS

Unless an employee benefit trust has been established, termination payments, insurance payments on behalf of former employees or dependents, supplemental retirement payments, and other post-employment benefits are recognized as an expenditure in the fiscal period when the payment is required to be made rather than when earned or at termination date. Upon establishment and funding of such a trust, all current retiree costs are paid by the trust, not by general operating funds.

SELF-FUNDED HEALTH BENEFITS

Expenditures for self-funded health benefits are limited to costs incurred during the fiscal period, including an estimate for incurred but not reported claims and associated costs. Additions to fund balance reserve accounts cannot be included in expenditures.

PREPAYMENT OF "PRIOR SERVICE PENSION" LIABILITY

A prepayment of pension system "prior service liability" is recognized as an expenditure in the fiscal year the payment is made. If the payment is made using General Fund resources, it is charged as an expenditure of the General Fund using Function 299000. A payment made with the use of debt proceeds is treated as a refinancing transaction in the Debt Service Fund.

CHARGES FOR PROVIDING SERVICES TO OTHER EDUCATIONAL AGENCIES AND PRIVATE PARTIES

Charges for services provided to other educational agencies and private parties are recognized as revenue in the fiscal period the services were provided. Charges for special educational services are billed at full cost without a reduction for state aid payments or a reduction for anticipated aid related to such services.

COST FOR SERVICES PROVIDED BY OTHER EDUCATIONAL AGENCIES

Costs for educational services provided by other educational agencies are recognized as an expenditure in the fiscal period services are received. Expenditures for special education services are not reduced by state aid payments or other anticipated revenue related to services received.

SCHOOL BASED SERVICES (SBS) OR MEDICAID REVENUE

Reimbursements for eligible services are recognized as revenue in the fiscal period that they are received by the provider agency, with one exception. School-based services (SBS) claims that are filed towards the end of the fiscal year and received within 60 days should be accrued. No offset for the revenue received or anticipated revenues is made against expenditures. If reimbursements are from a CESA (Cooperative Educational Service Agency) or another district, a revenue and receivable transaction must be recorded based on information contained in a confirmation requested from the CESA or the other district.

PARTICIPATION IN A CONSORTIUM

The fiscal agent of a consortium will receive revenues and make expenditures on behalf of consortium participants. Expenditures funded through grants and debt proceeds received directly by the fiscal agent on behalf of the consortium are not recorded by the participants.

LONG-TERM DEBT

Incurred long-term debts (bonds, notes, state trust fund loans, land contracts, leases, contracts that transfer ownership, and subscription-based IT agreements (SBITA)) are recorded at the full principal amount, i.e. "face" or "par" value as a financing (revenue) source. An amount identified as "discount" is recorded as an expenditure. Premium and accrued interest received as part of bond or promissory note proceeds is recorded as a revenue in Debt Service Fund.

An offsetting expenditure equal to the amount financed is recorded for land contracts, leases, contracts that transfer ownership, and SBITA. Principal and interest expenditures on long term debt are recorded when the payment is due.

TEMPORARY BORROWING INTEREST COST

Temporary borrowing interest cost is accrued during the fiscal period. Accrued interest payable is recorded at the end of fiscal period for unpaid interest cost.

TEMPORARY INVESTMENT INCOME

Interest revenue on investments is recorded as revenue in fiscal period related to the investment. Interest receivable is recorded at the end of the fiscal period for accrued interest income (interest earned but not received).

Chapter 3 THE MINIMUM CHART OF ACCOUNTS

As outlined in chapter 1, the WUFAR serves as the uniform financial fund accounting system that includes both the minimum chart of accounts for annual financial reporting to the DPI and offers the flexibility for additional detailed local use codes within the account code hierarchy. The amounts listed in black bold font as "required reporting codes" in chapters 4-13 represent the minimum chart of accounts. Transactions must be recorded at a minimum of this level of detail for annual financial reporting to the DPI.

The WUFAR account code hierarchy also allows for each individual LEA to use more detailed local optional coding at the LEA's discretion. This includes both the "prescribed optional codes for local use" listed in red font in chapters 4-13, as well as additional local optional codes not listed with WUFAR.

For example (referencing WUFAR page 6-1), the minimum required reporting level for coding regular curriculum is function 120000. If an LEA would like to have additional detail regarding regular curriculum, the prescribed optional codes for local use could be followed. This could include, for example, Art as 121000 and/or Art History and Theory as 121100. If the district wanted to use additional local optional codes within the Art History and Theory function series, examples could include the use of 121110, 121120, etc. or 121101, 121102, etc.. In any of these instances if a local option (prescribed or not) is used, the hierarchy of accounts can "roll up" to various levels. For example if the 5th function digit (1211x0) was used as a local option within the Art History and Theory series, expenditure data could be used and reported at that level or "rolled up" to any of the less detailed function levels which adds all of the more detailed levels together. When local optional codes are used, the more detailed functions will "roll up" to the minimum required reporting levels when submitting annual financial reporting to the DPI. Local optional codes can be used within any of the dimensions in chapters 4-13, as long as the dimension series ends in a zero (0) at the minimum required reporting level.

Chapter 4 FUND DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

- 10 GENERAL FUND

- 20 SPECIAL REVENUE FUNDS
 - 21 Special Revenue Fund
 - 23 TEACH Fund
 - 27 Special Education Fund
 - 29 Other Special Revenue Fund

- 30 DEBT SERVICE FUND
 - 38 Non-Referendum Debt Service Fund
 - 39 Referendum Approved Debt Service Fund

- 40 CAPITAL PROJECTS FUND
 - 41 Capital Expansion Fund
 - 44 Qualified Zone Academy Bond Projects
 - 45 Qualified School Construction Bond Projects
 - 46 Long Term Capital Improvement Trust Fund
 - 48 TIF Capital Improvement Levy Fund
 - 49 Other Capital Projects Fund

- 50 FOOD SERVICE FUND

- 60 CUSTODIAL FUND

- 70 TRUST FUNDS
 - 72 Private Purpose Trust Fund
 - 73 Pension and Other Employee Benefit Trust Fund
 - 76 Investment Trust Fund

- 80 COMMUNITY SERVICE FUND

- 90 PACKAGE AND COOPERATIVE PROGRAM FUND
 - 91 Packaged Services
 - 93 TEACH Program Consortium
 - 99 Other Package and Cooperative Program Funds

Chapter 5 FUND DEFINITIONS

Instructional Funds

Instructional funds are funds where elementary and secondary instruction (i.e., K-12) activities (100 000 function series), pupil support activities (210 000 function series), or instructional staff support (220 000 function series) are recorded.

Fund 10 General Fund

This fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Fund

This fund is used to account for the proceeds of specific, non-trust revenues of which the expenditures are limited to specified purposes related to district operations. The most common source of such funds is gifts and donations. There may be a fund balance in this fund.

Fund 23 "TEACH" Fund

This fund is used to account for programs funded with grants and loans from the TEACH Wisconsin Board (issued prior to 2012). There may be a fund balance or a deficit in this fund as permitted by the TEACH Board. These grants and loans are different than the TEACH grants issued by the Department of Administration, which should be coded to Fund 10.

No separate cash or investment accounts are required for this fund. Any interest earnings resulting from an invested balance in this fund should be credited to this fund.

Fund 27 Special Education Fund

This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School-Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

Fund 29 Other Special Revenue Funds

This fund is used to report special revenue for K-12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. The district may account for such programs in Funds 22, 24, 25, 26, 28 (which are not presently assigned by Department of Public Instruction for reporting purposes) and/or Fund 29. If the district uses funds other than Fund 29, the district must combine and report these funds as Fund 29. A fund balance may exist in this fund.

Programs reported in Fund 29 include Federal Indian Education funded programs and "Head Start" revenues used to fund K-12 instructional programs. "Head Start" revenues used in district operated child care operations are to be reported in Fund 80, Community Services.

Fund 91 Packaged Services

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this sub-fund and must equal expenditures. The CESA applies for any program-related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund. Special education related services provided by a CESA should be accounted for in Fund 27, not Fund 91.

Fund 93 TEACH Program Consortium

This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board (issued prior to 2012). There may be a fund balance or a deficit in this fund as permitted by the TEACH Board. These grants and loans are different than the TEACH grants issued by the Department of Administration, which should be coded to Fund 10.

Fund 99 Other Package and Cooperative Program Fund

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debts: promissory notes issued per Wis. Stats. § 67.12(12), bonds, and state trust fund loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the Department of Public Instruction (DPI). Debt tax levies must be recorded in these funds.

The resources in these funds may not be used for any other purpose as long as a related debt remains. For this reason, separate checking and/or investment accounts for debt service funds is highly recommended.

Sub-funds may be established for various debt issues. If sub-funds are established, Funds 31-37 and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per Wis. Stats. § 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per Wis. Stats. § 120.10(10m) or projects funded with a Tax Incremental Fund (TIF) capital improvement levy (Kenosha School District only).

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund. Expenditures financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of sub-funds is required for audit reporting and legal compliance purposes. Sub-funds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized by Wis. Stats. § 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

Any balance remaining in a sub-fund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason, a separate checking and/or investment account for these funds is highly recommended.

Fund 41 Capital Expansion Fund

Projects financed by tax levy per Wis. Stats. § 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this fund. For the purpose of determining eligible expenditures from this fund, the DPI defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 44 Qualified Zone Academy Bond Projects Fund

Projects financed with Qualified Zone Academy Bond funding. This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 45 Qualified School Construction Bond Projects Fund

Projects financed with Qualified School Construction Bond Program funding. This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 46 Long Term Capital Improvement Trust Fund

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as an expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

Fund 48 TIF Capital Improvement Levy Fund

Projects financed with a tax levy per Wis. Stats. § 120.135. As of fiscal year 2023, only the Kenosha School District meets the requirements for such a levy. A fund balance may exist in this fund.

Fund 49 Other Capital Project Fund

Used to report Capital Project Fund activities not required to be reported in Funds 41 or 48. The district may account for such projects in Funds 42, 43, 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Food and Community Service Funds

These funds are used to account for and report transactions of the district's food and community service activities. K-12 instructional (100 000 series) or instructional support-related functions are not recorded in these funds.

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any Food Service Fund deficit resulting from **student** food services must be eliminated by an operating transfer from the General Fund. Any Food Service Fund deficit resulting from **elderly** food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year operating deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, including salaries, benefits, travel, purchased services, etc. are to be recorded in this fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Wis. Stats. § 120.13(19) permits a

school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

A school board that wishes to provide community programs must establish a Community Service Fund pursuant to Wis. Stats. § 120.13(19). A budget for the Community Service Fund must be adopted as required by Wis. Stats. § 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to Wis. Stats. § 120.10(8) and Wis. Stats. § 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Revenue Funds, carry out the day-to-day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Custodial Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under Wis. Stats. § 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment under conditions as determined by the school board. These conditions may include fees. A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Custodial Fund

Fund 60 Custodial Fund

This fund is used to account for custodial activity which is primarily related to pupil organizations, parent organizations, and certain scholarships pursuant to GASB 84. The district must not have administrative involvement with the custodial assets.

Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds pursuant to GASB 84.

Fund 72 Private Purpose Trust Fund

This fund is used to account for district-controlled trusts (other than pension, OPEB, and Investment) or an equivalent arrangement in which the district itself is not a beneficiary. Benefits must be provided in accordance with the trust, and the funds must be legally protected from the creditors of the district. There may be a fund balance in this fund.

Fund 73 Pension and Other Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 76 Investment Trust Fund

This fund is used to account for the external (non-district) portion of investment pools and individual investment accounts sponsored by the district.

Chapter 6 FUNCTION DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

100 000 INSTRUCTION

110 000 UNDIFFERENTIATED CURRICULUM

120 000 REGULAR CURRICULUM

121	000	Art
121	100	Art History and Theory
121	200	Art Studio
121	900	Other Art
122	000	English Language
122	100	Language Skills
122	200	Linguistics
122	300	Literature
122	400	Composition
122	500	Speech
122	600	Dramatic Arts
122	900	Other English Language
123	000	World Languages
123	100	Classical Languages
123	200	Modern World Languages
123	300	Humanities
123	900	Other World Languages
124	000	Mathematics
124	100	Algebra
124	200	Applied Mathematics
124	300	Calculus
124	400	Computer Mathematics
124	500	General Mathematics
124	600	Geometry
124	700	Probability and Statistics
124	800	Trigonometry
124	900	Other Mathematics
125	000	Music
125	100	Music, General
125	200	Music, Literature and/or History
125	300	Music Theory
125	400	Vocal Music
125	500	Instrumental Music
125	600	Rhythm and Body Movement
125	700	Humanities
125	900	Other Music
126	000	Science
126	100	General Science
126	200	Biological Sciences
126	300	Physical Sciences

- 126 400 Earth/Space Sciences
- 126 900 Other Sciences

- 127 000 Social Sciences
 - 127 100 Anthropology/Sociology
 - 127 200 Area Studies
 - 127 300 Economics
 - 127 400 Geography
 - 127 500 History
 - 127 600 Philosophy
 - 127 700 Political Science
 - 127 800 Psychology
 - 127 900 Other Social Sciences

- 129 000 Other Regular Curriculum

130 000 VOCATIONAL CURRICULUM

- 131 000 Agriculture Education**
 - 131 100 Agriculture Cluster
 - 131 200 Agriculture Production
 - 131 300 Agriculture Supplies/Services
 - 131 400 Agriculture Mechanics
 - 131 500 Agriculture Products
 - 131 600 Ornamental Horticulture
 - 131 700 Agriculture Resources
 - 131 800 Forestry
 - 131 900 Other Agriculture

- 132 000 Business Education**
 - 132 100 Accounting
 - 132 200 Bookkeeping
 - 132 300 Fundamentals of Business (Section 1)
 - 132 400 Fundamentals of Business (Section 2)
 - 132 500 Shorthand
 - 132 600 Typing
 - 132 700 Office Occupations
 - 132 800 Other Office Occupations
 - 132 900 Other Business Occupations

- 133 000 Marketing Education**
 - 133 100 Distributive Education Clusters
 - 133 200 Distributive Education (Section 1)
 - 133 300 Distributive Education (Section 2)
 - 133 400 Distributive Education (Section 3)
 - 133 500 Distribution
 - 133 900 Other Distributive Education

- 134 000 Health Occupations Education**
 - 134 100 Health Occupations Cluster
 - 134 200 Dental
 - 134 300 Medical Laboratory Technology
 - 134 400 Nursing
 - 134 500 Rehabilitation
 - 134 600 Miscellaneous Health Occupations
 - 134 900 Other Health Occupations

135 000 Family and Consumer Education

- 135 100 Home Economics Cluster
- 135 200 Home Economics, Family Focus
- 135 300 Occupational Preparation
- 135 900 Other Home Economics

136 000 Technology Education

- 136 200 Industrial Arts (Section 1)
- 136 300 Industrial Arts (Section 2)
- 136 400 Industrial Arts (Section 3)
- 136 500 Trade and Industry Occupations (Section 1)
- 136 600 Trade and Industry Occupations (Section 2)
- 136 700 Trade and Industry Occupations (Section 3)
- 136 800 Trade and Industry Occupations (Section 4)
- 136 900 Other Industrial Education

138 000 Vocational Special Needs

- 138 100 Disadvantaged
- 138 200 Disabilities
- 138 300 Limited English
- 138 900 Other Vocational Special Needs

139 000 Other Vocational Curriculum

140 000 PHYSICAL CURRICULUM

141 000 Health

- 141 100 Community Health
- 141 200 Consumer Health
- 141 300 Disease Prevention and Control
- 141 400 Environmental Health
- 141 500 Family Life Education
- 141 600 Growth and Development
- 141 700 Health Maintenance and Care
- 141 900 Other Health

142 000 Safety

- 142 100 Firearms
- 142 200 Fire Safety
- 142 300 Holiday and Vacation Safety
- 142 400 Personal Responsibility in Unsupervised Activities
- 142 500 Safety in the Home
- 142 600 Safety in Physical Education and Recreation
- 142 700 School Safety
- 142 800 Water Safety
- 142 900 Other Safety

143 000 Physical Education

- 143 100 Aquatics
- 143 200 Body Dynamics
- 143 300 Dance, Rhythms, and Dramatic Activities
- 143 400 Group Games, Contests, and Relays
- 143 500 Individual and Dual Sports
- 143 600 Outdoor Recreational Activities
- 143 700 Stunts, Tumbling, and Gymnastics

- 143 800 Team Sports
- 143 900 Other Physical Education

- 144 000 Recreation
 - 144 100 Arts and Crafts
 - 144 200 Communicated Arts
 - 144 300 Hobbies
 - 144 400 Outdoor Recreation
 - 144 500 Performing Arts
 - 144 600 Physical Recreation
 - 144 700 Voluntary Services
 - 144 900 Other Recreation

- 145 000 Driver Education
 - 145 100 Classroom
 - 145 200 Behind-the-Wheel Driving
 - 145 300 Driver Simulator
 - 145 900 Other Driver Education

- 146 000 Safety Education
 - 146 100 Civil Defense
 - 146 200 Explosives
 - 146 300 Law, Liability, and Responsibility
 - 146 400 Traffic Safety
 - 146 500 Vocational and Occupational Safety
 - 146 900 Other Safety Education

- 149 000 Other Physical Curriculum
 - 149 100 Reserve Officer Training Corps (ROTC)
 - 149 900 Other

- 150 000 SPECIAL EDUCATION CURRICULUM**
 - 152 000 Early Childhood**

 - 156 000 Physical and Sensory Disabilities**
 - 156 100 Hearing Impairment
 - 156 200 Homebound
 - 156 600 Speech or Language Impairment
 - 156 700 Visual Impairment
 - 156 800 Children's Hospital

 - 158 000 Cross-Categorical**

 - 159 000 Other Special Education Curriculum**
 - 159 100 Special Education Paraprofessional
 - 159 200 Special Education Short-Term Substitute
 - 159 300 Adaptive Education

- 160 000 CO-CURRICULAR ACTIVITIES**
 - 161 000 Academic
 - 161 300 Co-Educational
 - 161 900 Other Academic

162 000 Athletic/Sport
 162 100 Females
 162 200 Males
 162 300 Co-Educational
 162 400 Miscellaneous
 162 900 Other Athletic/Sport

 163 000 Music (Co-Curricular Activities)
 163 300 Co-Educational
 163 900 Other Music (Co-Curricular Activities)

 164 000 School/Public Service
 164 300 Co-Educational
 164 900 Other School/Public Service

 165 000 Social
 165 300 Co-Educational
 165 900 Other Social

 166 000 Classes
 166 300 Co-Educational
 166 900 Other Classes

170 000 OTHER SPECIAL NEEDS

171 000 Instruction for Multilingual Students
 172 000 Gifted and Talented
 173 000 Non-Special Education Homebound
 174 100 School-Age Parent Classroom
 174 200 School-Age Parent Homebound
 179 000 Other Special Needs

200 000 SUPPORT SERVICES

210 000 PUPIL SERVICES

211 000 Direction of Pupil Services

 212 000 Social Work
 212 100 Social Work Supervision & Coordination
 212 200 Social Work
 212 900 Other Social Work

 213 000 Counseling
 213 100 Counseling Supervision & Coordination
 213 200 Counseling
 213 900 Other Counseling

214	000	Health
214	100	Health Supervision & Coordination
214	200	Nursing
214	400	Attendant Care
214	900	Other Health
215	000	Psychology
215	100	Psychology Supervision & Coordination
215	200	Psychology
215	900	Other Psychology
216	000	Speech Pathology/Audiology
217	000	Attendance
217	100	Attendance Supervision & Coordination
217	200	Attendance
217	300	Pupil Accounting
217	900	Other Attendance
218	100	Occupational Therapy
218	200	Physical Therapy
219	000	Other Pupil Services
220	000	INSTRUCTIONAL STAFF SERVICES
221	000	Improvement of Instruction
221	100	Direction of Improvement of Instruction
221	200	Curriculum Development
221	300	Instructional Staff Training
221	400	Professional Library
221	500	Instruction Related Technology
221	900	Other Improvement of Instruction
222	000	Library Media (Common school fund categorical aid will be based on Project 031 claiming)
222	100	Direction of Library Media
222	200	Library Media Resources and Services
222	300	Production of Educational Media
222	900	Other Library Media
223	000	SUPERVISION & COORDINATION
223	100	Athletics
223	300	Special Education
223	310	Direction of Special Education
223	390	Other Special Education Supervision & Coordination
223	700	Vocational Education
223	900	Other Instructional Staff Supervision and Coordination
229	000	Other Instructional Staff Services

230 000 GENERAL ADMINISTRATION

- 231 000 School Board
 - 231 100 Board Members
 - 231 400 Election
 - 231 500 Legal
 - 231 600 School Census
 - 231 700 Audit
 - 231 900 Other School Board
- 232 000 District Administration
 - 232 100 Office of the Superintendent
 - 232 200 Community Relations
 - 232 300 Staff Relations and Negotiations
 - 232 400 State and Federal Relations
 - 232 900 Other District Administration
- 235 000 Charter Authorizer Operating Cost
- 239 000 Other General Administration

240 000 SCHOOL BUILDING ADMINISTRATION

- 241 000 Office of the Principal
- 249 000 Other School Building Administration

250 000 BUSINESS ADMINISTRATION

- 251 000 **Direction of Business**
- 252 000 **Fiscal**
 - 252 100 Direction of Fiscal
 - 252 200 Budgeting
 - 252 300 Receiving and Disbursing Funds
 - 252 400 Payroll
 - 252 500 Financial Accounting
 - 252 600 Internal Auditing
 - 252 700 Property Accounting
 - 252 900 Other Fiscal
- 253 000 **Operation**
 - 253 100 Direction of Operation
 - 253 200 Sites
 - 253 300 Buildings
 - 253 400 Equipment
 - 253 500 Vehicle Servicing (Not Pupil Transportation Vehicles)
 - 253 600 Vehicle Acquisition
 - 253 700 Security Services
 - 253 900 Other Operation
- 254 000 **Maintenance**
 - 254 100 **Direction of Maintenance**
 - 254 200 **Site Repairs**
 - 254 300 **Building Repairs**
 - 254 410 **Instructional Equipment Repairs**
 - 254 490 **Other Equipment Repairs**

254	500	Vehicle Maintenance (Not Pupil Transportation Vehicles)
254	600	Maintenance Vehicle Acquisition
254	900	Other Maintenance
255	000	Facilities Acquisition/Remodeling
255	100	Construction
255	200	Purchase
255	300	Remodeling
255	400	Rental in Lieu of Purchase
256	000	Pupil Transportation
256	100	Direction of Pupil Transportation
256	200	District Operated Pupil Transportation
256	210	Regular—Home to School
256	220	Shuttle Services
256	240	Co-Curricular Activities
256	250	District Operated Specialized Transportation
256	260	Integration
256	270	Field Trips
256	290	Other Vehicle Operation
256	300	Vehicle Acquisition
256	500	Vehicle Repairs
256	600	Vehicle Servicing
256	700	Contracted Pupil Transportation
256	710	Regular—Home to School
256	720	Shuttle Services
256	730	Parent Contract—Home to School
256	740	Co-Curricular
256	750	Contracted Specialized Transportation
256	760	Integration
256	770	Field Trips
256	790	Other Contracted Transportation
256	800	Insurance Services
256	900	Other Pupil Transportation
256	911	Housing in Lieu of Transportation - Regular
256	912	Housing in Lieu of Transportation – Special Education
257	000	Food Services
257	100	Direction of Food Services
257	200	Food Preparation and Dispensing
257	300	Food Delivery
257	900	Other Food Services
258	000	Internal Services
258	100	Direction of Internal Services
258	200	Purchasing
258	300	Warehousing and Distributing
258	400	Publishing/Duplicating
258	500	Mail
258	600	School Store
258	900	Other Internal Services
259	000	Other Business Administration

260 000 CENTRAL SERVICES

261 000 Direction of Central Services

262 000 Systemology
262 100 Direction of Systemology
262 200 Research
262 300 Planning
262 400 Development
262 500 Evaluation
262 900 Other Systemology

263 000 Information
263 100 Direction of Information
263 200 Internal Information
263 300 Public Information
263 400 Management Information
263 900 Other Information

264 000 Staff Services
264 100 Direction of Staff Services
264 200 Recruitment and Placement
264 300 Staff Accounting
264 400 Noninstructional Staff Training
264 500 Health Services
264 900 Other Staff Services

265 000 Statistics
265 100 Direction of Statistics
265 200 Statistical Analysis
265 300 Statistical Reporting
265 900 Other Statistics

269 000 Other Central Services

270 000 INSURANCE AND JUDGMENTS

280 000 DEBT SERVICES

281 000 Long-Term Capital Debt
282 000 Refinancing
283 000 Long-Term Operational Debt
285 000 Post-Employment Benefit Debt
289 000 Other Long-Term Debt

290 000 OTHER SUPPORT SERVICES

291 000 Termination Benefits
292 000 Other Retiree Payments
295 000 Administrative Technology Services
299 000 Other Support Services

300 000 COMMUNITY SERVICES

310 000 ADULT EDUCATION

390 000 OTHER COMMUNITY SERVICES
391 000 Day Care
392 000 Pre-School
393 000 Recreation

400 000 NON-PROGRAM TRANSACTIONS

410 000 TRANSFERS TO ANOTHER FUND

411 000 Operating Transfer
418 000 Indirect Cost Transfer
419 000 Residual Balance Transfer

420 000 TRUST FUND EXPENDITURES

430 000 PURCHASED INSTRUCTIONAL SERVICES

431 000 General Contracted Instruction or Base Cost Tuition - Non-Open Enrollment
433 000 Co-Curricular Cooperative Program Charges
435 000 General Base Cost Tuition - Open Enrollment or Current Year Tuition Waiver
436 000 Special Education Contracted Instruction or Additional/Excess Cost Tuition - Non-Open Enrollment
437 000 Special Education Costs - Open Enrollment Financial Statement
438 000 General Voucher Amount - Private School Choice Programs & Special Needs Scholarship Program
439 000 General Payment Amount - Independent Charter Schools

440 000 CUSTODIAL EXPENDITURES

441 000 Custodial Student Organization Expenditures
442 000 Custodial Parent Organization Expenditures
443 000 Custodial Post-Secondary Scholarship Expenditures
449 000 Other Custodial Expenditures

450 000 POST-SECONDARY SCHOLARSHIP EXPENDITURES

490 000 OTHER NON-PROGRAM TRANSACTIONS

491 000 Revenue Transits to Others
492 000 Adjustments and Refunds

500 000 DISTRICT-WIDE (use only with a source code)

Chapter 7 FUNCTION DEFINITIONS

100 000 INSTRUCTION

110000 Undifferentiated Curriculum

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded here. The cost of individual use equipment such as laptops and chrome books should be charged to this function for pupils in this instructional setting.*

120000 Regular Curriculum

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions. *The cost of individual use equipment such as laptops and chrome books should be charged to this function for pupils in this instructional setting. An allocation to the optional sub-functions may be performed at the local level using an appropriate basis for allocation.*

131000 Vocational Curriculum - Agriculture Education

Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes to enter agriculturally-related occupations.

132000 Vocational Curriculum - Business Education

Instructional activities that enable students to acquire the background, knowledge, skills, that are applied in the business world.

133000 Vocational Curriculum - Marketing Education

Instructional activities that prepare students to perform activities that direct the flow of goods and services, including appropriate use, from the producer to consumer. These activities include selling, buying, transporting, financing, and their management.

134000 Vocational Curriculum - Health Occupations Education

Instructional activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

135000 Vocational Curriculum - Family & Consumer Education

Instructional activities that enable students to acquire the knowledge and develop the understanding, attitude, and skills relevant to personal, home, and family life, and to home economics occupations.

136000 Vocational Curriculum - Technology Education

Instructional activities that develop students' understanding about all aspects of industry and technology that help students make occupational choices or prepare them to enter advanced trade and industrial or technical education activities.

138000 Vocational Curriculum - Special Needs

Instructional activities designed to develop in students with disabilities the knowledge, skills, and attitudes that relate to the work world and profitable use of leisure time.

139000 Other Vocational Curriculum

Vocational instructional activities not required to be coded elsewhere.

140000 Physical Curriculum

Instructional activities concerned with health and safety in daily living, physical education, and recreation.

152000 Early Childhood

Instructional activities for the provision of early childhood special education.

156100 Hearing Impairment

Instructional activities for the provision of special education for hearing impairment.

156200 Homebound

Instructional activities for the provision of special education for pupils who are homebound.

156600 Speech or Language Impairment

Instructional activities for the provision of special education for speech or language impairment.

156700 Visual Impairment

Instructional activities for the provision of special education for visual impairment. Includes Orientation & Mobility.

156800 Children's Hospital

Instructional activities for the provision of health treatment services at the American Family Children's Hospital or the Children's Wisconsin hospital. This function is only available for the Madison and Wauwatosa school districts.

158000 Cross-Categorical

Instructional activities for the provision of cross-categorical special education.

159100 Special Education Paraprofessional

Paraprofessional instructional activities for the provision of special education. Includes special education paraprofessionals who provide incidental attendant care as part of their instructional duties. Aides assigned to provide non-instructional attendant care on a regular basis are coded to function 214400 "Attendant Care".

159200 Special Education Short-Term Substitute

Instructional activities for the provision of special education in a short-term substitute assignment. Instructional activities provided in a long-term substitute assignment are coded to the appropriate function for that assignment.

159300 Adaptive Education

Adaptive instructional activities for special education. Includes adaptive special education in physical education, art, or music.

160000 Co-Curricular Activities

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as band, chorus, speech and debate, athletics.

171000 Instruction for Multilingual Students

Culturally and linguistically sustaining instructional activities for multilingual learners in public schools.

172000 Gifted & Talented

Instructional activities for pupils enrolled in public schools who give evidence of high-performance capability in intellectual, creative, artistic, leadership or specific academic areas.

173000 Non-Special Education Home Bound

Instructional programs for homebound pupils not required by an IEP or as part of a school age parent program.

174100 School Age Parent Classroom

Instructional activities for students placed in this program.

174200 School Age Parent Home Bound

Instructional activities for students placed in this program.

179000 Other Special Needs

Special needs instructional activities not required to be reported elsewhere. Expenditures for Alternative and At-Risk education programs are included here. These programs typically include expenditures for activities for students assigned to alternative campuses, centers or classrooms designed to improve behavior and/or provide an enhanced learning experience. Typically, Alternative and At-Risk education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting. Instructional services related to 504 plans are also included here. Non-instructional 504 plan related services should be coded to the appropriate support function.

200 000 SUPPORT SERVICES

211000 Direction of Pupil Services

Activities associated with the directing, managing and supervising of the pupil service program. Individual Educational Program (IEP) activities performed by eligible personnel are to be coded to function 223310 "Direction of Special Education".

212100 Social Work Supervision & Coordination

Activities related to the supervision and coordination of social work by a licensed social work program coordinator.

212200 Social Work

Activities related to the provision of social work services to students by a licensed school social worker. Includes services by a licensed school social worker contracted from another agency.

212900 Other Social Work

Activities related to provision of social work and related services not coded elsewhere. Includes salary and benefits of personnel who support social work and related services but are not licensed as school social workers.

213100 Counseling Supervision & Coordination

Activities related to the supervision and coordination of school counseling services by a licensed school counselor.

213200 Counseling

Activities related to the provision of school counseling services to students by a licensed school counselor. Includes services by a licensed school counselor contracted from another agency.

213900 Other Counseling

Activities related to provision of school counseling and related services not coded elsewhere. Includes salary and benefits of personnel who support school counseling and related services but are not licensed as school counselors.

214100 Health Supervision & Coordination

Activities related to the supervision and coordination of health services to students by a licensed school nurse. Does not include coordination of a health education program.

214200 Nursing

Activities related to the provision of school nursing and related services by a licensed school nurse. Includes services by a licensed school nurse contracted from another agency.

214400 Attendant Care

Activities related to the provision of attendant care services for students with disabilities by appropriately licensed individuals. Includes aides assigned to provide non-instructional attendant care on a regular basis. Special education paraprofessionals who provide incidental attendant care as part of their instructional duties are coded to function 159100 "Special Education Paraprofessional".

214900 Other Health

Activities related to provision of health services for students not coded elsewhere. Includes health services provided to students by individuals or contractors outside the duties of a school nurse. Includes salary and benefits of personnel who support school nursing or attendant care but are not licensed for those roles.

215100 Psychology Supervision & Coordination

Activities related to the supervision and coordination of psychology services to students by a licensed school psychologist.

215200 Psychology

Activities related to the provision of psychology and related services by a licensed school psychologist. Includes services by a licensed school psychologist contracted from another agency.

215900 Other Psychology

Activities related to provision of psychology and related services not coded elsewhere. Includes salary and benefits of personnel who support psychology and related services but are not licensed as school psychologists.

216000 Speech Pathology and Audiology

Activities which identify, assess, and treat non-special education children with speech, hearing, and language impairments. Programs required by special education pupils as a result of an IEP evaluation are to be coded to the appropriate 150 000 function series accounts.

217000 Attendance

Activities involving acquiring and maintaining records concerning school attendance, census data, pupils' cumulative data, and enforcing attendance requirements.

218100 Occupational Therapy

Occupational therapy activities for pupils with disabilities as determined by an IEP team (Fund 27) or 504 plan (Fund 10).

218200 Physical Therapy

Physical therapy activities for pupils with disabilities as determined by an IEP team (Fund 27) or 504 plan (Fund 10).

219000 Other Pupil Services

Other support services for students not required to be accounted for elsewhere. Cost of services provided non-special education students pursuant to a 504 Plan are recorded here (using Fund 10 in most cases).

221100 Direction of Improvement of Instruction

Activities associated with directing, managing, and supervising the improvement of instructional services.

221200 Curriculum Development

Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

221300 Instructional Staff Training

Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit for both staff reimbursements and direct payments to colleges and universities, sabbatical leaves, and travel leaves. Trainings which support the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in a classroom (while regular teachers attend training) should be captured in this function code. All college credit reimbursements to instructional staff and direct district payments to colleges and universities should be coded to this function. Staff reimbursements use Object 291 and payments directly to the college or university are charged to the appropriate Object in the 300 series.

221400 Professional Library

Materials purchased primarily for the use of staff members and normally maintained in a central inventory.

221500 Instruction Related Technology

This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations are captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to the 100 000 function series. If the item is cataloged and housed in a central library or media center, function 222000, "Library Media" is used.

221900 Other Improvement of Instruction

Activities for improvement of instruction not required to be recorded elsewhere.

222000 Library Media

Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program. Eligible Common School Fund expenditures should be coded to Project Code 031.

223100 Athletics Supervision & Coordination

Activities involving supervision and coordination of the athletic program.

223310 Direction of Special Education

Activities related to the supervision and coordination of a special education program by a licensed director of special education or the coordination of individualized education programs (IEPs) by an appropriately licensed individual. Does not include clerical administration of IEPs.

223390 Other Special Education Supervision & Coordination

Activities related to the supervision and coordination of a special education program not coded elsewhere. Includes clerical support for a special education program.

223700 Vocational Education Supervision & Coordination

Activities involving vocational education program staff supervision, curricular development, and program evaluation.

223900 Other Instructional Staff Supervision & Coordination

Activities of personnel, such as reading specialists, health education coordinators, home school coordinators, full time department chairpersons, and others who have supervision and coordination responsibilities for specific program areas and are not required to be classified elsewhere. Expenditures relating to activities of department chairpersons who teach are to be coded to the appropriate instructional (100 000) function series.

229000 Other Instructional Staff Services

Instructional staff supporting services not required to be classified elsewhere.

230000 General Administration

Activities concerned with establishing and administering overall district policies. Include here activities of the school board, district administrator, district-wide community relations administrators, state and federal relations (including activities associated with grant procurement). Activities associated with the overall administration of a school are coded to function 240000, "School Building Administration". Activities associated with district business officials are coded to Function 251000 "Direction of Business". Activities associated with instructional services administration are coded to the appropriate sub-function in the 220 000 series, "Instructional Services".

240000 School Building Administration

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

251000 Direction of Business

Activities concerned with directing, managing, and supervising the district's business operations.

252000 Fiscal

Activities concerned with the fiscal operations of the district. Included here are budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing and funds management. This account includes payments for the collection of Medicaid (School Based Services "SBS") revenue. Also included are administrator fees related to post-employment fund trusts.

253000 Operation

Activities concerned with keeping the physical plant open, comfortable, and safe for use. Include here daily and seasonal operation activities concerned with sites, buildings, servicing (including routine "preventive maintenance" activities) of equipment and vehicles other than pupil transportation vehicles. Examples of activities included here are utility costs, lawn and landscaping care, snow removal, incidental building repairs and painting, routine servicing of equipment and vehicles other than pupil transportation, school security services including police activities for school functions, hall monitoring, playground supervisors and chaperones. Maintenance activities or repairs of a non-incidental nature are coded to Function 254000 "Maintenance and Repairs" series.

254100 Direction of Maintenance & Repairs

Activities involved in directing, managing, and supervising the maintenance and repairs of school facilities and equipment.

254200 Site Repairs

Activities such as reseeded, re-sodding, seal coating, repair of playground equipment etc.

254300 Building Repairs

Activities involving repair of buildings and building components.

254410 Instructional Equipment Repairs

Activities involving repair of instructional equipment other than vehicles.

254490 Other Equipment Repairs

Activities involving the repair of non-instructional equipment.

254500 Vehicle (Other than Pupil Transportation) Repairs

Activities involved in maintaining vehicles other than those used for pupil transportation such as automobiles, trucks, tractors, graders, including part replacement.

254600 Maintenance Vehicle Acquisition

Activities involving purchase of vehicles used for maintenance, including those acquired through a lease-purchase arrangement.

254900 Other Maintenance

Activities involved in maintenance not required to be recorded elsewhere.

255000 Facilities Acquisition & Remodeling

Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.

256100 Direction of Pupil Transportation

Activities pertaining to directing and managing all pupil transportation services (including special education).

256210 District Operated Pupil Transportation - Regular - Home to School

Transportation of pupils from home to school and return. See functions 256250 and 256260 regarding coding for special education and integration Chapter 220 transportation. Includes regular school year, interim and summer school sessions.

256220 District Operated Pupil Transportation - Shuttle Service

Transportation of pupils between instructional sites for other than special education programs or integration Chapter 220 (Wis. Stats. § 121.85) purposes. Includes regular school year, interim and summer school sessions.

256240 District Operated Pupil Transportation – Co-curricular Activities

Transportation for pupils to participate in co-curricular activities. Includes regular school year, interim and summer school sessions.

256250 District Operated Specialized Transportation

Approved transportation in district operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here transportation in district owned vehicles for children with

disabilities between a boarding home and the pupil's residence, and also transportation for physical or occupational therapy as determined by the individual pupil's IEP.

256260 District Operated Pupil Transportation - Integration

Transportation in district owned vehicles specifically for the Chapter 220 program.

256270 District Operated Pupil Transportation - Field Trips

Transportation in district owned vehicles of pupils for instructional field trips.

256290 District Operated Pupil Transportation - Other

Costs for operation of district owned vehicles not required to be recorded elsewhere.

256300 Pupil Transportation - Vehicle Acquisition

Activities concerned with the purchase of vehicles to be used for pupil transportation. Include here the full value of vehicles acquired using a lease arrangement. Vehicle fuel for district-owned vehicles would be charged to function 256210 and fuel purchased for contracted buses (vehicles) should use function 256600 with object 348.

256500 Pupil Transportation - Vehicle Repair

Repair, non-routine replacement of parts and painting of pupil transportation vehicles. Non-routine and repair of vehicles not used for pupil transportation is charged to function 254 500.

256600 Pupil Transportation - Vehicle Servicing

Routine servicing of pupil transportation vehicles. Routine servicing of vehicles not used for pupil transportation is charged to Operation (253 000 series), specifically function 253500. This function should be used to account for fuel purchased for contracted vehicles (buses).

256710 Contracted Pupil Transportation- Regular - Home to School

Contracted pupil transportation of pupils from home to school and return. Includes regular school year, interim and summer school sessions.

256720 Contracted Pupil Transportation - Shuttle Services

Contracted transportation of pupils between instructional sites for other than special education programs or integration Chapter 220 purposes. Includes regular school year, interim and summer school sessions.

256730 Contracted Pupil Transportation- Parent Contract- Regular Home to School

Contracted transportation of pupils through the use of a parent contract for other than special education programs or integration Chapter 220 purposes. Includes regular school year, interim and summer school sessions.

256740 Contracted Pupil Transportation – Co-curricular activities

Contracted transportation for pupils participating in co-curricular activities. Includes regular school year, interim and summer school sessions.

256750 Contracted Specialized Transportation

Approved transportation in contracted operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's Individualized Education Program (IEP). Include here contracted transportation for children with disabilities between a boarding home and the pupil's residence, and also contracted transportation for physical or occupational therapy as determined by the individual pupil's IEP. Include here the cost of parent transportation contracts for special education purposes.

256760 Contracted Pupil Transportation - Integration

Contracted transportation specifically for the Chapter 220 program.

256770 Contracted Pupil Transportation - Field Trips

Contracted transportation for instructional field trips.

256790 Contracted Pupil Transportation - Other

Costs for contracted transportation not required to be recorded elsewhere.

256800 Pupil Transportation - Insurance

This function must be used for the cost of insuring the district against property, collision or liability losses involving pupil transportation.

256911 Housing in Lieu of Transportation - Regular Education

Room and board for pupils without an IEP enrolled in instructional programs outside the district.

256912 Housing in Lieu of Transportation - Special Education

Room and board for pupils who have been placed in special education programs per an IEP.

257000 Food Service Operation

Activities concerned with providing food to students and adults. Preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery are included here. Commodity handling charges use this function with Object 387.

258000 Internal Services

Activities concerned with purchasing, warehousing, printing, mail distribution services. School store purchases should use this function with Object 450.

259000 Other Business Administration

Other activities concerned with business administration of the district not required to be recorded elsewhere.

260000 Central Services

Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, development, information, and personnel. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in Function 221300.

270000 Insurance & Judgments

Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee's salary. Insurance relating to pupil transportation is recorded under function 256000 "Pupil Transportation". Judgments by courts, state or federal agencies against the district are included in this function. Also included here are "out of court" settlements which if fully adjudicated, could have resulted in a judgment against the district. Costs resulting from failure to pay bills or debt service are recorded against the appropriate function related to the bill or debt service expenditure.

281000 Long Term Capital Debt

Expenditures for the repayment of long-term notes, bonds, state trust fund loans, land contracts, leases, and contracts that transfer ownership. Also reported here are payments to a CESA for a state trust fund loan where the district is required to have a debt service tax levy relating to it. Function 289000 should be used for debt service payments on loans issued to pay off the district's unfunded prior service liability.

282000 Refinancing

Expenditures for payment of existing district obligations provided through the issuance of long-term debt. Included here are payments of prior service pension liabilities made with the use of debt proceeds.

283000 Long Term Operational Debt

Expenditures for the payment of interest on temporary borrowing, and principal and interest on loans for operational purposes recorded in the General Fund. Debt service payments are made out of Fund 38 and Fund 39.

285000 Post-Employment Benefit Debt

Expenditures for the payment of interest and principal on debt incurred for the purpose of funding post-employment benefits. Included in this function would be debt service payments on loan proceeds used to make contributions to Fund 73 or interest payments on debt incurred in Fund 73.

289000 Other Long-Term Debt

Expenditures for the payment of interest and principal on other long term district indebtedness. Included in this function is the debt service cost of debt incurred to pay off the district's unfunded prior service pension liability.

291000 Termination Benefits

Expenditures to employees upon separation of service for unused leave such as sick leave or vacation or other early retirement benefit incentives paid to hasten termination (cash payout).

292000 Other Retiree Payments

Expenditures for post-retirement health benefits, pensions or stipends, when the district is on the pay-as-you-go method for funding benefits using Object 290. Also, district contributions to a post-retirement trust fund in excess of the Annual Required Contribution (ARC) using Object 218 when the district is funding benefits using an actuarial cost method recognized by generally accepted accounting principles.

295000 Administrative Technology Services

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

299000 Other Support Services

Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charged to the related function code. A payoff of a pension system prior service liability using General Fund resources is also included here. The portion of ESEA expenditures related to training provided to private schools are coded here. Expenditures for family literacy services, including instruction and childcare, childcare provided during parent involvement activities, and professional development provided to families are coded here.

300 000 COMMUNITY SERVICES

310000 Community Services - Adult Education

Activities involved with providing education services to adults outside the district's K-12 instructional program.

390000 Community Services - Other

Other community service activities not required to be reported elsewhere.

400 000 NON PROGRAM TRANSACTIONS

411000 Operating Transfers to another Fund

An inter-fund transfer other than an indirect cost or residual equity transfer. Operating transfers are allowed only as permitted in reporting requirements to the Department of Public Instruction.

418000 Indirect Cost Transfer to another Fund

An inter-fund transfer reimbursing another fund for administrative and other "indirect" charges applied to federal grants.

419000 Residual Balance Transfer to another Fund

An inter-fund transfer closing out a fund balance from the paying fund to the receiving fund.

420000 Trust Fund Expenditures

Expenditures for which the district is making trust fund payments in Funds 72, 73, or 76.

431000 General Contracted Instruction or Base Cost Tuition—Non-Open Enrollment

Payments to other public and private agencies for instruction other than special education or co-curricular activities. Includes contracted instructional services that would be coded to a 100 000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200 000-series function. Includes the base portion of tuition paid for students not enrolled under the open enrollment program, including those also receiving special education services. Base cost tuition is the “regular tuition” calculated under s.121.83, the open enrollment flat rate when used outside that program, or the general non-special education cost of instruction under another method.

433000 Co-Curricular Cooperative Program Charges

Payments to another district for paying district’s share of a cooperative co-curricular program.

435000 General Base Cost Tuition—Open Enrollment or Current Year Tuition Waiver

Payments to another Wisconsin school district of tuition for students enrolled under the open enrollment program or granted a tuition waiver. Includes payments made by the DPI via aid adjustment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by the district. Tuition is the open enrollment flat rate established by law.

436000 Special Education Contracted Instruction or Additional/Excess Cost Tuition—Non-Open Enrollment

Payments to other public and private agencies for special education instruction. Includes contracted instructional services that would be coded to a 100 000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200 000-series function. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the “special tuition” calculated under Wis. Stats. § 121.83, additional costs above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

437000 Special Education Costs – Open Enrollment Financial Statement

Payments to another Wisconsin school district for the special education transfer amount per SPED Open Enrollment financial statement. This payment is completed by the DPI via aid adjustment with the June general aids payment.

438000 General Voucher Amount - Private School Choice Programs & Special Needs Scholarship Program

Payments to the state for the district’s portion of voucher payments for students attending private schools under the Parental School Choice Programs or Special Needs Scholarship Program (SNSP). The general voucher amount is determined by law. This also includes the special education transfer amount per SNSP financial statement. These payments are completed by the DPI via aid adjustment with the June general aids payment. All amounts should be recorded in Fund 10.

439000 General Payment Amount—Independent Charter Schools

Payments to the state for the district’s portion of payments to operators of independent charter schools under contract with an authorizer specified in Wis. Stats. § 118.40 (2r)(b)1.e-h., or Wis. Stats. § 118.40 (2x), where state aids are deducted for a district’s residents attending these schools. The payment amount is determined by law. Does not include the statewide general aids deduction for independent charter schools under contract with an authorizer specified in Wis. Stats. § 118.40 (2r)(b)1.a-d.

440000 Custodial Fund Expenditures

Expenditures for which the district is making custodial payments in Fund 60.

450000 Post-Secondary Scholarship Expenditures

Expenditures for which the district is making non-fiduciary scholarship payments related to post-secondary education. This does not include tuition payments to institutes of higher education for elementary and secondary education expenditures, which should be recorded to Function 431000 or 436000. Post-secondary scholarships paid out of a trust fund should be recorded in Fund 72 to Function 420000. Post-secondary scholarships paid out of a custodial fund should be recorded in Fund 60 to Function 440000.

491000 Revenue Transits to Others

Transit of revenues to other entities.

492000 Adjustment & Refunds

Adjustments to accounts and refunds paid to others.

500 000 DISTRICT—WIDE (use only with a Source Code)

Function optionally used only with a revenue when it is not necessary to identify a revenue or financing source with a specific function. This function is typically used for all non-transfer revenue transactions, although other functions may be used locally. As functions are not required for non-transfer revenues, non-transfer revenues may alternatively be coded to Function 000000 (no function).

Chapter 8 SOURCE DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

100 TRANSFERS – IN FROM ANOTHER FUND

OPERATING TRANSFERS

- 110 General
- 121 Special Revenue Fund
- 123 TEACH
- 127 Special Education Fund
- 141 Capital Expansion Fund
- 149 Other Capital Projects
- 150 Food Service
- 180 Community Service
- 193 TEACH Cooperative Fund
- 199 Other Cooperatives Fund

INDIRECT COST TRANSFERS

- 121 Special Revenue Fund
- 127 Special Education Fund
- 129 Other Special Revenue Fund
- 180 Community Service Fund
- 191 CESA Package Fund
- 199 Other Cooperatives Fund

RESIDUAL BALANCE TRANSFERS

- 121 Special Revenue Fund
- 129 Other Special Revenue fund
- 138 Non-referendum Debt Fund
- 139 Referendum Approved Debt Fund
- 141 Capital Expansion Fund
- 148 TIF Capital Improvement Fund
- 149 Other Capital Projects Fund
- 150 Food Service Fund
- 180 Community Service Fund

200 REVENUE FROM LOCAL SOURCES

- 210 Taxes
 - 211 Property Tax
 - 212 Levy for Personal Property Tax Chargebacks
 - 213 Mobile Home Tax/Fees
 - 219 Other Taxes
- 220 Payments in Lieu of Taxes (Milwaukee Only)
- 240 Payments for Services
 - 241 General Tuition—Individual Paid
 - 242 General Tuition—Private Agency Paid
 - 244 Payments for Services Provided Local Governments
 - 246 Special Education Tuition—Individual Paid

- 247 Special Education Tuition—Private Agency Paid
- 248 Transportation Fees—Individual Paid
- 249 Transportation Fees—Private Agency Paid

- 250 Food Service Sales
 - 251 Pupils
 - 252 Adults
 - 253 Elderly
 - 259 Other Food Service Sales

- 260 Non-Capital Sales
 - 262 Supply Resales
 - 263 Educational Program Sales
 - 264 Non-Capital Surplus Property Sale

- 270 School Activity Income
 - 271 School Co-Curricular Admissions
 - 272 Community Service Fees
 - 279 Other School Activity Income

- 280 Earnings on Investments

- 290 Other Revenue from Local Sources
 - 291 Gifts, fundraising, contributions and development
 - 292 Student Fees
 - 293 Rentals
 - 294 Textbook Revenues
 - 295 Summer School Revenues
 - 297 Student Fines

- 300 INTERDISTRICT PAYMENTS WITHIN WISCONSIN

- 310 Transit of Aids
 - 315 State Aid Transit from WI Districts—Non-special Education
 - 316 State Aid Transit from WI Districts—Special Education
 - 317 Transit of Federal Aids from WI Districts

- 340 Payments for Services
 - 341 General Contracted Instruction or Base Cost Tuition--Non-Open Enrollment
 - 343 Charges for Co-curricular Activities to WI School Districts
 - 345 General Base Cost Tuition--Open Enrollment or Tuition Waiver
 - 346 Special Education Contracted Instruction or Additional/Excess Cost Tuition--Non-Open Enrollment
 - 347 Special Education Costs - Open Enrollment Financial Statement
 - 348 Transportation Fees from other WI School Districts
 - 349 Payments for Other Services

- 380 Medical Service Reimbursements
 - 381 Medicaid Reimbursements Through Other WI School Districts
 - 389 Other Medical Insurance Payments from WI School Districts

- 390 Other Payments from Wisconsin School Districts

400 INTERDISTRICT PAYMENTS OUTSIDE WISCONSIN

- 440 Payments for Services**
 - 441 Non-open Enrollment--General Tuition--from School Districts Outside Wisconsin**
 - 443 Charges for Co-Curricular Activities to Non-WI School Districts**
 - 446 Non-open Enrollment--Special Education Tuition--from Non-WI School Districts**
 - 448 Transportation Fees from Non-WI School Districts**
 - 449 Payments for Other Services Provided to Non-WI School Districts**
- 490 Other Payments from Non-WI School Districts**

500 REVENUE FROM INTERMEDIATE SOURCES

- 510 Transit of Aids**
 - 512 State Aid (Other Than Special Education) Transited through CCDEBs**
 - 513 State Special Education Aid Transited through CCDEBs**
 - 514 Federal Aid Transited through CCDEBs**
 - 515 State Aid (Other Than Special Education) Transited through CESAs or intermediate sources**
 - 516 State Special Education Aid Transited through CESAs or intermediate sources**
 - 517 Federal Aids Transited through CESAs or intermediate sources**
- 530 Payments for Services from CCDEBs**
 - 536 Instructional Services**
 - 538 Transportation Fees**
 - 539 Other Payments for Services**
- 540 Payments for Services from CESAs**
 - 541 Instructional Services**
 - 543 Co-Curricular Activities**
 - 546 Special Education Services**
 - 548 Transportation Fees**
 - 549 Other Payments for Services**
- 580 Medical Service Reimbursements**
 - 581 Medicaid Transits from CESAs**
 - 589 Other Medical Insurance Payments from CESAs**
- 590 Other Payments from Other Intermediate Units**

600 REVENUE FROM STATE SOURCES

- 610 State Aid - Categorical**
 - 611 Special Education State Aid**
 - 612 Transportation State Aid**
 - 613 Library (Common School Fund) Aid**
 - 615 Integration Aid (Resident)**
 - 616 Integration Aid (Non-Resident)**
 - 617 Food Service Aid**
 - 618 Bilingual/Bicultural State Aid**
 - 619 Other State Categorical Aid**
- 620 State Aid - General**
 - 621 Equalization Aid**

- 623 Special Adjustment Aid
- 625 High Cost Special Education Aid
- 626 Supplemental Special Education Aid
- 628 High Poverty Aid
- 629 Other State General Aid

- 630 State Special Project Grants

- 640 State Tuition Payments
 - 641 General Tuition—State Paid
 - 642 Special Education Tuition—State Paid
 - 649 Full Time Open Enrollment Transfer Payments

- 650 Achievement Gap Reduction (AGR) Aid

- 660 State Revenue through Local Governments

- 690 Other Revenue from State Sources
 - 691 State Tax Exempt Aids
 - 693 School District Consolidation Aid
 - 694 Sparsity Aid
 - 695 Per Pupil Aid
 - 696 High Cost Transportation Aid
 - 697 Aid for Special Education Transition Grant BBL
 - 699 Other State Revenue

- 700 REVENUE FROM FEDERAL SOURCES
 - 710 Federal Aid – Categorical
 - 713 Federal Vocational Education Aid through DPI
 - 714 Donated Commodities
 - 715 Cash in Lieu of Commodities
 - 717 Federal Food Service Aid
 - 719 Other Federal Aid through DPI

 - 720 Impact Aid
 - 721 Federal Impact Aid, Section 8003
 - 722 Federal Impact Aid, Section 8002
 - 723 Federal Impact Aid, Section 8007
 - 729 Other Federal Impact Aid Payments

 - 730 Federal Special Projects Aid Transited through DPI

 - 750 Elementary and Secondary Education Act (ESEA)
 - 751 ESEA Title I

 - 770 Federal Aid Received through Municipalities and Counties

 - 780 Federal Aid Received through State Agencies other than DPI

 - 790 Other Revenue from Federal Sources
 - 791 Direct Federal Aid
 - 799 Other Federal Revenue

800 OTHER FINANCING SOURCES

850 Reorganization Settlement

860 Compensation for Sale or Loss of Fixed Assets

861 Equipment and Vehicle Sales

862 Land and Real Property Sales

869 Other sales

870 Long-Term Debt Proceeds

871 Contracts That Transfer Ownership

873 Long-Term Loans

874 State Trust Fund Loans

875 Long-Term Bonds

876 Subscription-based IT Agreement Proceeds

877 Land Contracts

878 Leases

879 Premium and Accrued Interest from Debt Refinancing

900 OTHER REVENUES

950 Contribution to Employee Benefit Trust

951 District Contribution—OPEB and Supplemental Pension Type (Stipends) Benefits

952 Plan Member Contributions—OPEB

953 District Contribution—Pension

954 Plan Member Contributions—Pension

955 District Contribution—HRA

957 Unrealized Gains on Investments

959 Other Contributions

960 Adjustments

961 Cash

962 Inventory

964 Insurance Claims and Reimbursements

965 Self-funded Benefit Cost Adjustment

968 Debt Premium and Accrued Interest on Non-Refinancing Debt

969 Other Adjustments

970 Refund of Disbursement

971 Refund of Prior Year Expense

972 Property Tax and General Aid Refund

980 Medical Service Reimbursements

989 Other Medical Service Reimbursement

990 Other Miscellaneous Revenues

Chapter 9 SOURCE DEFINITIONS

100 Inter-fund Transfers

Operating Transfers from another Fund (Must be used with Function 411000). Only the following operating transfers are allowed.

- 110 General Fund
- 121 Special Revenue Fund
- 123 TEACH
- 127 Special Education Fund
- 141 Capital Expansion Fund
- 149 Other Capital Projects
- 150 Food Service
- 180 Community Service
- 193 TEACH Cooperative Fund
- 199 Other Cooperative Fund

Indirect Cost Transfers from another Fund (Must be used with Function 418000). Only the following indirect cost transfers are allowed.

- 121 Special Revenue Fund
- 127 Special Education Fund
- 129 Other Special Revenue Fund
- 180 Community Service Fund
- 191 CESA Package Fund
- 199 Other Cooperative Fund

Residual Balance Transfers from another Fund (Must be used with Function 419000). Only the following residual transfers are allowed.

- 121 Special Revenue Fund
- 129 Other Special Revenue Fund
- 138 Non-Referendum Debt Fund
- 139 Referendum Approved Debt Fund
- 141 Capital Expansion Fund
- 148 TIF Capital Expansion Fund
- 149 Other Capital Projects Fund
- 150 Food Service Fund
- 180 Community Service Fund

200 Revenue from Local Sources

210 Taxes

Taxes are compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The property taxes levied by the school district are a main source of income for that district.

211 Property Tax

Current fiscal year property tax levy excluding any levy to recover property tax levy chargebacks (see Source 212).

212 Levy for Personal Property Tax Chargebacks

Levy made to recover property tax levy chargebacks and refunds. Rescinded or refunded property taxes should be recorded in Source 972.

213 Mobile Home Tax/Fees

Mobile home fees remitted to the district by municipalities per Wis. Stats. § 66.0809(3).

219 Other Taxes

Include here Tax Incremental Financing (TIF). District close-outs received from municipalities and other receipts specified by the DPI.

220 Payments in Lieu of Taxes (Milwaukee only)

Payments made by city, village, or town governments to compensate the school district for the inability to tax municipally owned property within the district. (Sec. 70.175)

240 Payments for Services

Revenue received from pupils, other individuals, private agencies or associations, and local governmental units for services provided by the district.

241 General Tuition—Individual Paid

Charges to individuals for non-special education instructional services provided by the district.

242 General Tuition—Private Agency Paid

Charges to private organizations for non-special education instructional services provided by the district.

244 Payments for Services Provided Local Governments

Charges to local governmental units for non-special education instructional services provided by the district.

246 Special Education Tuition—Individual Paid

Charges to individuals for special education instructional services provided by the district.

247 Special Education Tuition—Private Agency Paid

Charges to private organizations for special education instructional services provided by the district.

248 Transportation Fees—Individual Paid

Charges to individuals for pupil transportation services provided by the district.

249 Transportation Fees—Private Agency Paid

Charges to private organizations for pupil transportation services provided by the district.

250 Food Service Sales

Revenue received for dispensing food to pupils and adults.

251 Pupil food service sales

Revenue from the food service sales to pupils.

252 Adult food service sales

Revenue from the food service sales to adults.

253 Elderly food service sales

Revenue from the food service sales for a food service program operated per Wis. Stats. § 115.345.

259 Other Food Service Sales

Include here revenue for food service sales to pupils or adults for special functions such as recognition banquets and meetings. Also included are proceeds received from food service management companies.

260 Non-Capital Sales

Revenue received for the sale of non-capital objects. Examples of non-capital items might be items stocked for resale in a school bookstore or sales from a vocational education project.

262 Supply Resale

Revenue received from the sale of non-capital objects purchased for resale, including school stores.

263 Educational Program Sales

Revenue received from the sale of educational projects, including projects for vocational education, special education transition, or other similar activities.

264 Non-Capital Surplus Property Sales

Revenue received from the sale of non-capital surplus items at the district.

270 School Activity Income

Revenue received from school sponsored activities. This could include admission fees to activities or dues for memberships.

271 School Co-Curricular Admissions

Revenue received from school sponsored activities which charge admissions.

272 Community Service Fees

Revenue received from fees charged for school sponsored community service activities including fees charged for swimming pool, adult education classes, etc.

279 Other School Activity Income

Revenue received from fees collected for student participation in school sponsored activities. Revenues related to after school programs are included here.

280 Interest on Investments

Revenue from holdings for investment purposes. Include here interest income, dividends on donated stock, and any gains from sales of investments.

290 Other Revenue from Local Sources

This revenue source may include gifts, fees from students for consumables or locker and towel service, separate textbook rental, summer school revenue, or student fines. Specific course fees should be included here such as driver's education as well as participation fees for athletics.

291 Gifts, fundraising, contributions and development

Revenue received from a philanthropic foundation, private individuals, or organizations for which no repayment or special service to the contributor is expected. Gifts will be allowed to be recorded in Fund 10 if the district expects to expend the gift proceeds within the same fiscal year. Gifts are still allowed to be recorded in certain other funds (Funds 21, 27, 99, 38, 39, 49, 50, 72, 80) if the gift relates to the purpose of that fund. Proceeds from fundraising, contributions to the district and development proceeds are also included here. Project Lead the Way (PLTW) donations are recorded here.

292 Student Fees

Revenue from pupils as regular school year fees for consumables, locker, towel, equipment usage etc. Include here specific course fees such as a fee for driver's education or for participating in student activities. Separate fees for textbook rentals or sales are recorded in Source 294. Summer school fees are reported in Source 295.

293 Rentals

Revenue for rental of district property received from other than charges to pupils.

294 Textbook Revenues

Revenue from the rental or sale of textbooks to pupils. Include rental receipts in this account only if fee is separately identified.

295 Summer School Revenue

Fees for summer school programs. Driver's education fees are recorded in Source 292. Student fees for regular school is recorded in Source 292.

297 Student Fines

Revenue from pupils for fines imposed by the school district. Refundable book deposits, locker deposits, etc. are recorded on the balance sheet when received; only the non-refunded portion of such deposits assessed as a fine is recorded as a revenue.

300 Inter-district Payments within Wisconsin**310 Transit of Aids**

Reimbursement from another Wisconsin school district where the fiscal agent district is using funds from a state or federal grant program. Also, revenue resulting from special education aid remitted to the district from another Wisconsin school district providing special education services, either on a tuition basis or as the fiscal agent for a cooperative program should be reported here.

315 State Aid Transit from WI School Districts—Non-special Education

Reimbursement from another Wisconsin school district where the fiscal agent district is using funds from a state grant program for the payment. Include here reimbursements for grant eligible expenditures, e.g. a “mini-grant” claimed by a cooperative or a consortium fiscal agent. State special education aid transit is coded to source 316. Include aid transits from another school district for their portion of a state grant program transited to them.

316 State Aid Transit from WI School Districts—Special Education

Revenue resulting from special education aid remitted to the district from another Wisconsin school district providing special education services, either on a tuition basis or as the fiscal agent for a cooperative program. Reimbursement received for grant eligible expenditures, e.g. a “mini-grant” claimed by a cooperative or consortium fiscal agent is coded to source 315.

317 Federal Aids Transit from WI School Districts

Reimbursement from another Wisconsin school district where the fiscal agent district is using funds from a federal grant program for the payment. Include here reimbursements for grant eligible expenditures, e.g. a “mini-grant” claimed by a cooperative or consortium fiscal agent.

340 Payments for Services

Revenue received in payment for charges to other Wisconsin school districts for educational services. This may be in the form of tuition or as a cooperative participant.

341 General Contracted Instruction or Base Cost Tuition—Non-Open Enrollment

Charges to another Wisconsin school district for instruction other than special education or co-curricular activities. Includes contracted instructional services; non-instructional pupil and other support services are coded to Source 349. Includes base cost tuition for students not enrolled under the open enrollment program, including those also receiving special education services. Base cost tuition is the “regular tuition” calculated under Wis. Stats. § 121.83, the open enrollment flat rate when used outside that program, or the general non-special education cost of instruction under another method.

343 Charges for Co-Curricular Activities to WI School Districts

Charges to other Wisconsin school districts for co-curricular instructional programs provided to them. Note: Fees charged to all pupils for participation in co-curricular activities are credited to Source 292, Student Fees.

345 General Base Cost Tuition—Open Enrollment or Tuition Waiver

Tuition charges to another Wisconsin school district for students enrolled under the Open Enrollment program or a Tuition Waiver. Includes payment receipts from DPI against another district’s general aid payment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by another district. Tuition is the open enrollment flat rate established by law.

346 Special Education Contracted Instruction or Additional/Excess Cost Tuition—Non-Open Enrollment

Charges to another Wisconsin school district for special education instruction. Includes contracted instructional services; non-instructional pupil and other support services are coded to Source 349. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the “special tuition” calculated under Wis.

Stats. § 121.83, additional costs above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

347 Special Education Costs - Open Enrollment Financial Statement

Special education transfer amount charged to another Wisconsin school district via financial statement for students enrolled under the open enrollment program. This payment receipt is completed by the DPI via aid adjustment with the June general aids payment.

348 Transportation Fees from Other Wisconsin School Districts

Revenue received from other Wisconsin School Districts for transportation services provided by the district

349 Payments for Other Services

Charges to another Wisconsin school district for non-instructional services not required to be recorded elsewhere. Charges for transportation are coded to Source 348.

380 Medical Service Reimbursements

Revenue received from the medical assistance program or other medical insurance reimbursement in payment for eligible medical expenses provided to district residents.

381 Medicaid Reimbursements through other Wisconsin School Districts

Revenue for Medicaid eligible services provided district residents transmitted from another Wisconsin school district.

389 Other Medical Insurance Payments from Wisconsin School Districts

Revenue, other than Medicaid reimbursements, received from insurance providers or other payers for specified medical services provided to district residents and transmitted from another Wisconsin school district.

390 Other Payments from Wisconsin School Districts

Any other revenue received from another Wisconsin school district that is not required to be reported elsewhere. Included here are reimbursements from Title 1 Spotlight Schools.

400 Inter-district Payments outside Wisconsin

440 Inter-district Payments for Services

Revenue for tuition charges to non-Wisconsin school districts for educational services provided to them.

441 Non-open Enrollment General Tuition from School Districts Outside Wisconsin

Charges to school districts outside Wisconsin for non-special education instructional services provided to pupils.

443 Charges for Co-curricular Activities to Non-Wisconsin School Districts

Charges to school districts outside Wisconsin for co-curricular instructional programs provided to them. Note: Fees assessed to all pupils, regardless of school district, for participation in co-curricular activities are recorded in Source 292, Fees.

446 Non-open Enrollment Special Education Tuition from School Districts Outside Wisconsin

Charges to school districts outside Wisconsin for special education instructional services provided to pupils.

448 Transportation Fees from Non-Wisconsin School Districts

Revenue received from non-Wisconsin school districts for transportation services provided by the district.

449 Payments for Other Services Provided to Non-WI School Districts

Include here payments received from school districts outside Wisconsin for educational related non-instructional services not required to be recorded elsewhere. Payments from districts outside Wisconsin for pupil transportation services is recorded here.

490 Other Payments from Non-WI School Districts

Revenue received from non-Wisconsin school districts (for purposes other than educational services) not required to be recorded elsewhere.

500 Revenue from Intermediate Educational Agency Sources

510 Transit of Aids

State or federal aids received by the participating districts in a multidistrict cooperative via a CESA serving as the fiscal agent.

512 State Aid (Other Than Special Education) Transited through CCDEBs

Reimbursement from a CCDEB (County Children with Disability Education Board) of the district's share of non-special education state aid.

513 State Special Education Aid Transited Through CCDEBs

Special education aid remitted to the district from a CCDEB that is providing special education services to the district.

514 Federal Aid Transited Through CCDEBs

Reimbursement from a CCDEB where the CCDEB is using funds from a federal grant program for the payment.

515 State Aid (Other Than Special Education) Transited through CESAs or intermediate sources

Reimbursement from a CESA or another intermediate source, including technical college districts, other than a school district, where the payer is using funds from a state grant program for the payment. Include here reimbursements for grant eligible expenditures, e.g. a "mini-grant" claimed by a cooperative or consortium fiscal agent. Transited state special education aid is coded to Source 516.

516 State Special Education Aid Transited through CESAs or intermediate sources

State special education aid remitted to the district from a CESA or another intermediate source that is providing special education services to the district.

517 Federal Aids Transited through CESAs or intermediate sources

Reimbursement from a CESA or another intermediate source, including technical college districts, where the payer is using funds from a federal grant program for the payment. Include here reimbursements for grant eligible expenditures, e.g. a "mini-grant" claimed by a cooperative or consortium fiscal agent.

530 Payments for Services from CCDEBs

Revenue from a CCDEB for educational services provided to the CCDEB.

536 Special Education Services

Charges to CCDEBs for special education instructional services provided to pupils.

538 Transportation Fees

Revenue received from CCDEB for transportation services provided by the district.

539 Other Payments for Services

Include here payments received for education related non-instructional services from CCDEBs not required to be recorded elsewhere. Payments received for pupil transportation services are recorded here.

540 Payments for Services from CESAs

Revenue from a CESA for educational services provided to the CESA.

541 Instructional Services

Charges to CESAs for non-special education instructional services provided to pupils.

543 Co-Curricular Activities

Charges to CESAs, and CCDEBs for co-curricular instructional programs provided to them. Note: Fees assessed to **all** pupils for participation in co-curricular activities credited to source 292, Fees.

546 Special Education Services

Charges to CESAs for special education instructional services provided to pupils.

548 Transportation Fees

Revenue received from CESAs for transportation services provided by the district.

549 Other Payments for Services

Include here payments received for educational related non-instructional services from CESAs not required to be recorded elsewhere. Payments received for pupil transportation services are recorded here.

580 Medical Service Reimbursements

Revenue received from a CESA for the reimbursement of eligible medical assistance expenses or other medical insurance reimbursements.

581 Medicaid Transits from CESAs

Medicaid and school-based revenue reimbursements transited from a CESA for specified medical services provided to district residents.

589 Other Medical Insurance Payments from CESAs

Revenue other than Medicaid reimbursements received from insurance providers or other payers and transmitted from a CESA for specified medical services provided to district residents..

590 Other Payments from Other Intermediate Units

Revenue received from a CESA or other intermediate unit that is not required to be reported elsewhere.

600 Revenues from State Sources

NOTE: Only revenues received directly from the State of Wisconsin should be recorded in this series.

Revenues routed through a fiscal agent in a cooperative will be coded as Source 316 for a fiscal agent school district or Source 516 for CESA.

610 State Aid - Categorical

Only State Categorical aids are to be recorded here.

611 Special Education State Aid

State Special Education aid received from DPI for programs for children with exceptional education needs. Record here only aid identified on online Aids Register as Source 611.

612 Transportation State Aid

State Transportation aid received from the DPI for pupil transportation programs. Record here only aid identified on online Aids Register as Source 612. Included here is regular transportation aid and aid for transporting pupils over ice.

613 Library (Common School Fund) Aid

State "Common School Fund" aid received from the DPI. Record here only aid identified on online Aids Register as Source 613.

615 Integration Aid (Resident)

State aid received from DPI for district residents transferring within the district, "intra-district", to reduce racial imbalance. Record here only aid identified on online Aids Register notice as source 615.

616 Integration Aid (Non-Resident)

State aid received from DPI for pupils transferring between districts, "inter-district", to reduce racial imbalance. Record here only aid identified on online Aids Register as Source 616.

617 Food Service Aid

State aid received from DPI for the following food service programs: State School Lunch aid, School Breakfast program, Wisconsin Morning Milk program. Record here only aid identified on online Aids Register as Source 617. Record aid for federally assisted food service programs in Source 700.

618 Bilingual/Bicultural State Aid

State aid received from DPI for bilingual/bicultural programs. Record here only aid identified on online Aids Register as source 618.

619 Other State Categorical Aid

State aid received from DPI identified as required to be recorded in this account.

620 State Aid - General

Total of Source accounts 621 through 629.

621 Equalization Aid

State Equalization aid received from the DPI. Record here only aid identified on online Aids Register as Source 621.

623 Special Adjustment Aid

Special Adjustment aid received from the DPI. Record here only aid identified on online Aids Register as Source 623.

625 High Cost Special Education Aid

Funds received by a school district for High Cost Special Education Aid received from DPI. Record here only aid identified on online Aids Register as Source 625.

626 Supplemental Special Education Aid

Funds received by a school district for Supplemental Special Education Aid received from DPI. Record here only aid identified on online Aids Register as Source 626.

628 High Poverty Aid

Funds received by a school district for High Poverty Aid received from DPI. Record here only aid identified on online Aids Register as Source 628.

629 Other State General Aid

State aid received from the DPI identified on online Aids Register as source 629.

630 State Special Project Grants

Revenue for state grant programs received from DPI.

640 State Tuition Payments

Total of Source accounts 641 through 649.

641 General Tuition—State Paid

Revenue for state paid tuition received from DPI for regular education pupils.

642 Special Education Tuition—State Paid

Revenue for state paid tuition received from DPI for special education pupils.

649 Full Time Open Enrollment Transfer Payments

Record here only aid identified on online Aids Register.

650 Achievement Gap Reduction (AGR) Aid

Revenue for Achievement Gap Reduction (AGR) program received from DPI.

660 State Revenue through Local Governments

Revenue from state financial assistance payments received through local governments other than school districts, CESAs, and CCDEBs. Include (payment in lieu of taxes) PILT payments for Wisconsin Department of Natural Resources (DNR) property here as well as "passed through" state grant payments received from Wisconsin Technical College System (WTCS) districts. State financial assistance payments received from technical colleges and universities are recorded here. Also include here any payments where the payer is required to consider the receiving district a grant sub-recipient.

690 Other Revenue from State Sources

Total of revenues recorded in Sources 691 through 699.

691 State Tax Exempt Aids

Payments received from the Wisconsin Department of Revenue (DOR) for computer property and personal property that is exempt from property taxes.

693 School District Consolidation Aid

Revenues for school district consolidation grants awarded during the year.

694 Sparsity Aid

Funds received by a school district for Sparsity Aid received from DPI. Record here only aid identified on online Aids Register as Source 694.

695 Per Pupil Aid

Funds received by a school district for Per Pupil Aid received from DPI. Record here only aid identified on online Aids Register as Source 695.

696 High Cost Transportation Aid

Funds received by a school district for High Cost Transportation Aid received from DPI. Record here only aid identified on online Aids Register as Source 696.

697 Aid for Special Education Transition Grant BBL

Funds received by a school district for Aid for Special Education Transition Grant BBL received from DPI. Record here only aid identified on online Aids Register as Source 697.

699 Other State Revenue

Revenues from state sources not required to be recorded elsewhere. TEACH grant revenues directly from the Department of Administration are recorded in fund 10, source 699 revenues. If funds are received through another school district use source 315 or a CESA use source 515. Also recorded here are state funds 'passed through' a non-profit organization and payments received from DPI related to intergovernmental agreements.

700 Revenue from Federal Sources

710 Federal Aid - Categorical

Funds received by a school district directly from the United States government or routed through the state should be recorded in this series. Each Federal funding source should be recorded to a specific source code. Source 710 is for roll-up purposes only and no revenues should be coded directly to this source.

713 Federal Vocational Education Aid through DPI

Payments for vocational education related programs received from DPI. This currently includes the Carl Perkins Career and Technical Education. Record here only aid identified on online Aids Register as Source 713.

714 Donated Commodities

The value of donated food service commodities as identified by DPI. Record in ledger by journal entry, crediting source 714, charging Object 415.

715 Cash in lieu of Commodities

Cash payment received in lieu of donated commodities.

717 Federal Food Service Aid

Federal aid received for food service programs. Record here only aid identified on online Aids Register as Source 717.

719 Other Federal Aid through DPI

Federal aid received from DPI identified as being required to be coded to this account.

720 Impact Aid

Revenue received from the federal government for the impact of federal activities on district operations.

721 Federal Impact Aid, section 8003

Payments received from the federal government for the impact of federal activities on district operations as provided by ESEA Title VIII, section 8003.

722 Federal Impact Aid, section 8002

Payments received from the federal government for the impact of federal activities on district operations as provided by ESEA Title VIII, section 8002.

723 Federal Impact Aid, section 8007

Payments received from the federal government for construction activities as provided by ESEA Title VIII, section 8007.

729 Other Federal Impact Aid Payments

Other federal payments identified as impact aid other than those identified above.

730 Special Project Grants

Revenue for federal grant programs received from the DPI. Revenue from IDEA Coordinated Early Intervention Services (CEIS) are recorded in Fund 10 using Source 730.

751 ESEA Title I

Revenue for ESEA (Elementary and Secondary Education Act) Title I program received from the DPI. Include here revenue identified as ESEA Title I. Record here only aid identified on online Aids Register as Source 751.

770 Federal Aid Received through Municipalities and Counties

Federal financial assistance payments received through government entities other than state or federal agencies. Include here payments where the payer is required to consider the receiving district a state grant sub-recipient. Federal financial assistance payments received from technical colleges is recorded here.

780 Federal Aid Received through the State Agencies other than DPI

Federal grant revenues passed through a state agency other than DPI. Include here revenues for Medicaid/School Based Services. Amounts received for Medicaid Administrative Claiming (MAC) should also be included here. If MAC funds can be reasonably allocated between General Fund and Special Education costs, then the MAC revenue received should be receipted in each fund. Otherwise, report the entire amount of MAC funds in Fund 27. Medicaid revenue received relating to the current year are recorded in Fund 27. Medicaid revenues received related to prior year settlements are recorded in Fund 10. Distributions of National Forest Income by the Wisconsin Department of Natural Resources are coded here.

790 Other Revenue from Federal Sources

Revenue received from federal government not required to be recorded elsewhere.

791 Direct Federal Aid

Grant revenues received directly from the federal government not required to be recorded elsewhere.

799 Other Federal Revenue

Revenues from federal sources not required to be recorded elsewhere. Included here are federal revenues received from a non-profit organization and payments received from DPI related to intergovernmental agreements.

800 Other Financing Sources

850 Reorganization Settlement

Revenue received as a result of a reorganization settlement.

860 Compensation for Sale or Loss of Fixed Assets

Revenue from the sale of capital objects (buildings, sites, or equipment). Revenue from the sale of capital objects is recorded in the General Fund unless placement in another fund is designated at the district's annual meeting. Insurance proceeds are recorded in the Fund from which the replacement expenditure is made using Source 860 in the year of receipt (do not use Source 971 even if received in a year subsequent to the date of loss). Sale of non-capital items is recorded under Source 260.

861 Equipment and Vehicle Sales

Revenue from the sale of tangible equipment. Revenue from the sale of capital objects is recorded in the General Fund unless placement in another fund is designated at the district's annual meeting. Also included are insurance claim proceeds due to equipment loss. Insurance proceeds are recorded in the Fund from which the replacement expenditure is made using this source in the year of receipt, regardless of date of loss.

862 Land and Other Real Property Sales

Revenue from the sale of land or buildings. Revenue from the sale of capital objects is recorded in the General Fund unless placement in another fund is designated at the district's annual meeting. Also included are insurance claim proceeds related to land or other real property loss. Insurance proceeds are recorded in the Fund from which the replacement expenditure is made using this source in the year of receipt, regardless of date of loss.

869 Other sales

Revenue from the sale of other fixed assets not classified in either Source 861 or 862. Revenue from the sale of capital objects is recorded in the General Fund unless placement in another fund is designated at the district's annual meeting. Other insurance claims proceeds for other fixed asset losses are recorded here. Insurance proceeds are recorded in the Fund from which the replacement expenditure is made using this source in the year of receipt, regardless of date of loss.

870 Long-Term Debt Proceeds

Proceeds from the incurrence of long term obligatory debt. The establishment of an irrevocable tax levy is required for repayment of principal and interest on long term debt.

871 Contracts That Transfer Ownership

Initial value of property acquired through a contract that transfers ownership. Record with offsetting charge to appropriate Object 500 expenditure account for item acquired. Refinancing should be recorded in the appropriate Fund 30.

873 Long-Term Loans

Promissory note borrowing by district under Wis. Stats. § 67.12(12). Note proceeds and their use are recorded in Fund 40 unless used for refinancing, in which case Fund 30 is used, or if specifically identified as being for general district operations, in which case Fund 10 is used. Proceeds are not to be recorded in Fund 10 without consulting the DPI.

874 State Trust Fund Loans

State trust fund loan proceeds from borrowing under chapter 24 of the statutes. The proceeds and their use recorded in Fund 40 unless used for refinancing, in which case Fund 30 is used, or if specifically identified as being for general district operations, in which case Fund 10 is used. Proceeds are not to be recorded in Fund 10 without consulting the DPI.

875 Long-Term Bonds

Proceeds from borrowing by issuing bonds under Wis. Stats. § 67.05. Proceeds and their use recorded in Fund 40 unless for refinancing, in which case Fund 30 is used.

876 Subscription-based IT Agreement Proceeds

Initial value of Subscription-based IT Agreement. Record with offsetting expenditure to appropriate Object 320.

877 Land Contracts

Value of property acquired using land contract. Record in Fund 40 by journal entry with an offsetting charge to a facility and site acquisition expenditure account. Annual payments on the land contract are recorded in Fund 30.

878 Leases

Initial value of property acquired through a lease agreement. Record with offsetting charge to appropriate Object 320 expenditure account for item acquired.

879 Premium and Accrued Interest from Debt Refinancing

Premium and accrued interest received on proceeds of debt incurred for refinancing purposes. Include here also amounts identified as a "provider commitment fee" for refinancing transactions. Premium and accrued interest on debt other than refinancing debt is credited to Source 968. Excess proceeds as a result of a debt refinancing transaction should be credited to Source 968.

900 Other Revenues

950 Contributions to Employee Benefit Trust

Contributions to be used for post-employment benefits (only used in Fund 73). This may also include contributions by plan members.

951 District Contribution—OPEB and Supplemental Pension Type (Stipends) Benefits

Contributions from District funds to a pension and other employee benefit trust fund for future payment of "other post-employment benefits" and supplemental pension type (stipends) benefits provided separately from a defined benefit pension plan. This includes post-retirement insurance, HRA/HSA, stipends and other benefits that are valued in an OPEB actuarial study.

952 Plan Member Contributions--OPEB

Amounts received from retirees for their portion of insurance premiums toward "other post-employment benefits".

953 District Contributions—Pension

Contribution from District funds to a pension and other employee benefit trust fund for future payment of pension benefits that are valued in an actuarial study.

954 Plan Member Contributions—Pension

Amounts received from plan members for their portion of pension benefits.

955 District Contribution—HRA

Contribution from district funds to a pension and other employee benefit trust fund for district contributions for benefits that are not included in an actuarial study. This could be for both active employee current benefits and for pay as you go retiree benefits. There must exist an irrevocable trust for these to be accounted for in Fund 73.

957 Unrealized Gains on Investments

Unrealized gains on investment represent the excess of the fair value over the cost or any other basis at the date of valuation. Realized gains on investments should be coded to Source 280.

959 Other Contributions

Other contributions to a pension and other employee benefit trust fund including termination benefits such as the conversion of sick leave upon retirement and TSA (Tax-Sheltered Annuity plan) contributions which are not included in an actuarial study.

960 Adjustments

Adjustments that result from irreconcilable variances in cash, inventory or insurance settlements.

961 Cash

Adjustment resulting from irreconcilable variance in cash accounts.

962 Inventory

Adjustment resulting from variance between recorded supplies inventory and actual value on hand.

964 Insurance Claims and Reimbursements

Proceeds from insurance settlements for non-capital losses. Record insurance rebate "dividends" or refunds of prior year insurance premiums under Source 971. Proceeds that can be directly related to a Special Education employee may be coded to Fund 27. Worker's compensation reimbursements are recorded here.

965 Self-Funded Benefit Cost Adjustment

Used by self-funded health benefit plan districts only. May be used at district option if adjustment of actual incurred self-funded benefit cost is 5% or less of plan expenditures charged to General Fund or Special Education funds during fiscal year.

968 Debt Premium and Accrued Interest on Non-Refinancing Debt

Premium and accrued interest (record in Debt Service Fund, unless it resulted from temporary borrowing, which is recorded in General Fund) received on district debt issues not used for refinancing. If received for refinancing debt issues, record in Source 879. Excess funds received as a result of a refinancing transaction do get recorded in Fund 30 as Source 968 since the excess funds can be used for any debt service transaction and are not restricted for refinancing purposes.

969 Other Adjustments

Record here other adjustments not provided for elsewhere.

970 Refund of Disbursement

Refund related to expenditure, typically prior year.

971 Refund of Prior Year Expense

Refund receipt related to a prior year expenditure other than an expenditure coded to Object 972. Include here "E-Rate refunds" even though a portion of the refund may be related to current year expenditures. Refunds from CESAs, insurance refunds, and workers compensation dividends should also be reported here. Interest subsidies related to Build America Bonds, Qualified Zone Academy Bonds and Qualified School Construction Bonds received from the Internal Revenue Service are reported here in the fiscal year received. Include here funds received through the 'Focus on Energy' program. Rebates are coded here even if they relate to the current fiscal year. Insurance proceeds received as a result of equipment loss is recorded in Source 860 even if received in a year subsequent to the year the loss was incurred. Revenues coded to this account increase deductible receipts used in the equalization aid computation. Emergency Connectivity Funds (ECF) are Federal Funds that are coded to Source 791.

972 Property Tax and General Aid Refund

Refund related to prior year expenditure coded to object 972. Also included are general aid refunds and taxpayer levy refunds. Refunded delinquent personal property taxes are recorded here. Receipts for "Sharing of Non-Manufacturing Omitted Property Taxes" are also coded here. Also recorded here, in Fund 10, are payments received from municipalities for collection of "property tax charge-backs" that the district previously charged to expenditure object 972. Revenues coded to this account do not affect shared cost in the general aid computation.

980 Medical Service Reimbursements

Revenue for eligible medical services provided to district residents.

989 Other Medical Service Reimbursement

Revenue, other than Medicaid reimbursements, received from insurance providers or other payers for specified medical services provided to district residents. Record reimbursements received from another district in source 389. Record reimbursements received from a CESA in source 589. Payments received from insurance providers to reimburse districts for costs associated with Clinics operated for employees are coded here.

990 Miscellaneous

Any revenue not required to be reported elsewhere. Includes land use penalty received from municipalities, credit fee revenue, and timber sales revenue. Also included are restitution payments received, liquidated damages received, and settlement proceeds from a lawsuit. Flex Plan forfeitures and HRA forfeitures for terminated non-vested employees are also recorded here.

Chapter 10 OBJECT DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

100 SALARIES

- 110 Permanent Full Time
- 120 Permanent Part Time
- 130 Temporary Full Time
- 140 Temporary Part Time
- 150 Leave Payments

200 EMPLOYEE BENEFITS

210 Retirement

- 211 Employee's Share Paid by Employer
- 212 Employer's Share
- 218 Contribution to Employee Benefit Trust
- 219 Other Employee Benefits

220 Social Security

- 222 Employer's Share
- 229 Other

230 Life Insurance

240 Health Insurance

- 241 Medical
- 242 Hospitalization
- 243 Dental
- 244 HMO
- 245 DMO
- 246 Optical
- 247 Psychiatric
- 248 Multiple Health Coverage
- 249 Other Health Coverage

250 Other Employee Insurance

- 251 Income Protection
- 252 Automobile
- 253 Homeowner's
- 254 Worker's Compensation
- 259 Miscellaneous Employee Insurance

290 Other Employee Benefits

- 291 College Credit Reimbursement
- 292 Annuity Payments by District
- 293 Miscellaneous Benefits
- 295 Taxable Meals
- 296 Other taxable employee benefits

- 300 **PURCHASED SERVICES**

- 310 **Personal Services**

- 320 **Property Services**
 - 321 Technology Related Repairs and Maintenance
 - 322 Rentals of Computers and Technology Related Equipment
 - 324 Non-Technology Related Repairs and Maintenance
 - 325 Vehicle and Equipment Rental
 - 326 Site Rental
 - 327 Construction Services
 - 328 Building Rental
 - 329 Cleaning and Environmental Services

- 330 **Utilities**
 - 331 Gas for Heat
 - 332 Oil for Heat
 - 333 Coal/Wood for Heat
 - 334 Electricity for Heat
 - 335 Gas for other Than Heat
 - 336 Electricity for other than Heat
 - 337 Water
 - 338 Sewerage
 - 339 Other Utilities

- 340 **Travel**
 - 341 Pupil Transportation
 - 342 Employee Travel
 - 343 Contracted Service Travel
 - 345 Pupil Lodging and Meals
 - 348 Vehicle Fuel

- 350 **Communication**
 - 351 Advertising
 - 352 Photography
 - 353 Postage
 - 354 Printing & Binding
 - 355 Telephone
 - 356 Educational Television
 - 357 Educational Radio
 - 358 Internet Access
 - 359 Other Communications

- 360 **Technology and Software Services**
 - 361 Technology Services
 - 362 Software as a Service

- 370 **Payment to Non-Governmental Agencies and Individuals**
 - 371 Instructional Payments to Private Vendors
 - 372 Instructional Payments to District Authorized Charter Schools
 - 373 Instructional Payments to Private Schools
 - 374 Instructional Payments to Individuals
 - 379 Instructional Payments to Other Non-Governmental Entities

- 380 Intergovernmental Payments for Services**
 - 381 Payment to Municipality**
 - 382 Payment to a Wisconsin School District**
 - 383 Payment to a CCDEB**
 - 384 Payment to a non-Wisconsin School District**
 - 385 Payment to County**
 - 386 Payment to CESA (Services only)**
 - 387 Payment to State**
 - 388 Payment to Federal Government**
 - 389 Payment to WTCS District**
- (Refer to definitions regarding mandatory usage of Objects 382, 384, 385, 386, and 387.)

400 NON-CAPITAL OBJECTS

- 410 Supplies**
 - 411 General Supplies
 - 415 Food
 - 416 Medical Supplies
 - 417 Paper
- 420 Apparel**
- 430 Instructional Media**
 - 431 Audiovisual
 - 432 Library Books
 - 433 Newspapers
 - 434 Periodicals
 - 439 Other Instructional Media
- 440 Non-Capital Equipment**
 - 443 Containers
 - 444 Furnishings
 - 445 Measuring Devices
 - 446 Tools & Implements
 - 449 Other Non-Capital Equipment
- 450 Resale Items**
- 460 Equipment Components**
- 470 Textbooks & Workbooks**
 - 471 Textbooks
 - 472 Workbooks
 - 473 Sheet Music
 - 479 Other Instructional Books
- 480 Non-Capital Technology**
 - 481 Technology Supplies
 - 482 Non-Capital Technology Hardware
 - 483 Non-Capital Software
- 490 Other Non-Capital Items**

500 CAPITAL OBJECTS

- 510 Sites
 - 511 Site Purchase
- 520 Site Components
 - 521 Site Improvements Addition
 - 522 Site Improvements Replacement
- 530 Buildings
 - 531 Building Acquisition
- 540 Building Components
 - 541 Building Improvements Addition
 - 542 Building Improvements Replacement
- 550 Equipment/Vehicle -- Initial Purchase
 - 552 Equipment/Vehicles—Group Depreciation
 - 553 Equipment/Vehicles—Individually Depreciated
- 560 Equipment/Vehicle--Replacement
 - 562 Equipment/Vehicles—Replacement—Group Depreciation
 - 563 Equipment/Vehicles -- Replacement—Individually Depreciated
- 580 Technology
 - 581 Technology Related Hardware
 - 582 Technology Software

600 DEBT RETIREMENT

- 670 Principal
 - 671 Contracts That Transfer Ownership Principal
 - 673 Long-Term Note Principal
 - 674 State Trust Fund Loan Principal
 - 675 Long-Term Bond Principal
 - 676 Subscription-based IT Agreement Principal
 - 677 Land Contract Principal
 - 678 Lease Principal
- 680 Interest
 - 681 Contracts That Transfer Ownership Interest
 - 682 Temporary Note Interest
 - 683 Long-Term Note Interest
 - 684 State Trust Fund Loan Interest
 - 685 Long-Term Bond Interest
 - 676 Subscription-based IT Agreement Interest
 - 687 Land Contract Interest
 - 688 Lease Interest
- 690 Other Debt Retirement
 - 691 Paying Agent Fees
 - 692 Coupon Charges
 - 693 Unfunded Benefit Payoff
 - 699 Miscellaneous

700 INSURANCE AND JUDGMENTS

- 710 District Insurance**
 - 711 District Liability Insurance**
 - 712 District Property Insurance**
 - 713 Workers' Compensation**
 - 714 Fidelity Bond Premiums**
 - 715 District Multiple Coverage**
 - 716 District Student Insurance**
 - 719 Other District Insurance**

720 Judgments and Settlements

730 Unemployment Compensation

790 Other Insurance and Judgments

800 TRANSFERS

810 General

- 820 Special Projects**
 - 823 TEACH Fund**
 - 827 Special Education Fund**

- 830 Debt Service**
 - 838 Non-referendum Debt Fund**
 - 839 Referendum Debt Fund**

- 840 Capital Projects**
 - 846 Capital Improvement Trust Fund**
 - 849 Other Capital Projects Fund**

850 Food Service

- 890 Cooperatives Fund**
 - 899 Other Cooperatives Fund**

900 OTHER OBJECTS

- 930 Revenue Transits**
 - 932 Shared Receipt Distribution to Non-Governmental Agencies**
 - 933 Shared Receipt Distribution to School Districts**
 - 935 State Grants Transited to Others**
 - 936 State Special Education Aid Transited to Others**
 - 937 Federal Grants Transited to Others**
 - 939 Other Revenue Transited to Others**

- 940 **Dues and Fees**
 - 941 District Dues/Fees
 - 942 Employee Dues/Fees
 - 943 Pupil Dues/Fees
 - 948 Special Assessments
 - 949 Other Dues/Fees

- 950 **Reorganization Settlement paid to others**

- 960 **Adjustments**
 - 961 Cash
 - 962 Inventory
 - 964 Realized Losses on Investments
 - 965 Self-funded Health Benefit Cost Adjustment
 - 969 Other Adjustments

- 970 **Refund of Revenue**
 - 971 Refund payment
 - 972 Property Tax Chargeback and General Aid Payments

- 980 **Medical Service Reimbursement Transmittal**
 - 981 Medicaid Receipts Transmitted to Others
 - 989 Other Medical Reimbursements Transited to Others

- 990 **Miscellaneous**
 - 991 Trust Fund Expenditures
 - 992 Trust Fund Disbursements—Pension
 - 993 Trust Fund Disbursements—HRA
 - 994 Trust Fund Disbursement—Implicit Rate Subsidy
 - 996 Trust Fund Disbursement—TSA and Other Miscellaneous Benefits
 - 997 Custodial Expenditures
 - 998 Unrealized Losses on Investments
 - 999 Other Miscellaneous

Chapter 11 OBJECT DEFINITIONS

100 SALARIES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

The gross amount (i.e. the amount before deductions) paid to district employees. Include here salary and wage payments for paid time off for sick leave, vacation, holidays, sabbaticals, etc. Lump sum payments to former employees such as payoff of accumulated vacation or sick leave is coded to Object 290 "Other Employee Benefits." Payroll related benefits such as insurance, FICA, retirement are coded under Object 200 "Employee Benefits." Amounts paid to individuals not considered district employees for personal services are recorded in the 300 object "Purchased Services" series. Stipends paid to district employees are recorded here.

200 EMPLOYEE BENEFITS

210 RETIREMENT

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Retirement contributions paid by district. Include here payments to the Wisconsin Retirement System and payments to defined benefit pension plans established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

211 RETIREMENT—EMPLOYEE SHARE PAID BY EMPLOYER

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer contributions to the Wisconsin Retirement System for the portion which is the employee share.

212 RETIREMENT—EMPLOYER'S SHARE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer portion of contributions to the Wisconsin Retirement System.

218 RETIREMENT—CONTRIBUTION TO EMPLOYEE BENEFIT TRUST

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer contributions to a Fund 73 trust for OPEB (Other post-employment benefits) or pension payments. Contributions are allocated to the Functions of active plan participants. If the contribution exceeds the Annual Required Contribution (ARC) the amount of the excess over the ARC gets recorded in Function 292000. Revenue in Fund 73 gets coded to Source 951 for OPEB and Source 953 for pension.

219 RETIREMENT—OTHER EMPLOYEE BENEFITS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer payment of other employee benefits. Defined contribution HRA plan contributions or TSA contributions funded into an irrevocable account while active employee, for future use in retirement, would be coded here if not included in the actuarial study.

220 SOCIAL SECURITY

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer's share of Social Security ("FICA" and Medicare) paid by the district.

230 LIFE INSURANCE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Life insurance premiums paid on behalf of employees by district.

240 HEALTH INSURANCE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Health insurance premiums paid on behalf of employees by district. If the district has a self-funded health benefit plan, this account will be the actual incurred cost, including an estimate for incurred but not reported claims. Detail Object 249 is to be used to account for contributions to an active employee current HRA/HSA benefit.

250 OTHER INSURANCE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Other insurance premiums such as income protection, automobile insurance for employee owned vehicles, homeowners or renters insurance paid on behalf of employees by district.

290 OTHER EMPLOYEE BENEFITS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Included here are amounts for tuition reimbursement paid to or on behalf of employees, using Function 221000 "Improvement of Instruction" for all staff. Also included here are annuity payments, and other payments not required to be classified elsewhere such as payments to employees for a "flexible benefit plan", and health insurance premiums made on behalf of former employees. Annuity payments for current employees are used with the same functions that the employee's salary is distributed to. Payments made on behalf of former employees are used with function series 290 000 "Other Support Services." Cash payments to employees in lieu of health insurance are recorded here (detail Object 296).

300 PURCHASED SERVICES

310 PERSONAL SERVICES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Support services performed by individuals who are not district employees and private or non-profit organizations with specialized skills and knowledge. Included in this object are incidental supplies, equipment usage and travel costs associated with providing the service. Only non-itemized travel costs are recorded in Object 310. Itemized travel expenses are recorded in object 343 "Contracted Service Travel." Stipends for both instructional and support services paid by the district to non-district employees are recorded here. Payments for contracted instructional services should be coded to the appropriate 400 000 series account using Objects 370 through 389. Conference registration fees are recorded here; however, conference registration costs paid to CESA are coded using Object 386.

320 PROPERTY SERVICES

Property related services provided by non-district employees. This account is the total of Object 320 through 329.

321 TECHNOLOGY RELATED REPAIRS AND MAINTENANCE

Used only with functions and sub-functions 221500, 254410, 254490, and 295000.

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).

322 RENTALS OF COMPUTERS AND TECHNOLOGY RELATED EQUIPMENT

Expenditures for renting computers and technology related equipment for both temporary and long-range use. The initial present value of computer and technology equipment that are acquired by a lease are recorded here. The subsequent lease principal and interest payments are recorded to applicable 670 and 680 objects.

324 NON-TECHNOLOGY RELATED REPAIRS AND MAINTENANCE

Used only with functions and sub-functions in the 253 000, 254 200, 254 300, 254 410, 254 490, 254 500, 254 900, 256 500, 256 600, 257 000, 310 000 and 390 000 series.

Contracts and agreements covering the upkeep of buildings and non-technology equipment.

325 VEHICLE AND EQUIPMENT RENTAL

Expenditures for renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver's education programs here. The initial present value of vehicles and equipment that are acquired by a lease are recorded here. The subsequent lease principal and interest payments are recorded to applicable 670 and 680 objects. This code excludes costs associated with the rental of computers or other technology-related equipment, which should be coded to expenditure Object 322.

326 SITE RENTAL

Expenditures for renting sites (land space) for both temporary and long-range use by the school district. The initial present value of sites that are acquired by a lease are recorded here. The subsequent lease principal and interest payments are recorded to applicable 670 and 680 objects. Used only with Function 255000.

327 CONSTRUCTION SERVICES

Includes amounts for construction, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should be used to account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites. Used only with Function 255000.

328 BUILDING RENTAL

Expenditures for renting buildings for both temporary and long-range use by the school district. The initial present value of buildings that are acquired by a lease are recorded here. The subsequent lease principal and interest payments are recorded to applicable 670 and 680 objects. The initial present value of buildings that are acquired by a lease are recorded here. Used only with Function 255000.

329 CLEANING AND ENVIRONMENTAL SERVICES

Services purchased to clean buildings and environments (apart from services provided by the school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. Used only with Function 253000.

330 UTILITIES (Reported in Fund 10)

Services usually provided by utility companies. If the district furnishes its own utility services, such as water or sewerage, the cost of providing such services is recorded under other object accounts such as salaries, benefits, supplies, etc. as appropriate. This account is the total of Object 331 through 339. Telephone service is coded to Object 350.

331 GAS FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.
Expenditures for heating buildings with natural (including "LP") gas.

332 OIL FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.
Expenditures for heating buildings with "fuel" oil.

333 COAL/WOOD FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.
Expenditures for heating buildings with coal or wood.

334 ELECTRICITY FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.

Expenditures for heating buildings with electricity.

335 GAS-OTHER THAN HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.

Expenditures for natural or LP gas for cooking or other uses other than heat. LP gas used for vehicle operation is recorded under Object 348 "Vehicle Fuel."

336 ELECTRICITY OTHER THAN HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.

Expenditures for electricity for cooking or other uses other than heat.

337 WATER

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.

Expenditures for water service.

338 SEWERAGE

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.

Expenditures for sewerage service.

339 OTHER UTILITIES

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.

Expenditures for purchased utility services not required to be recorded elsewhere. Telephone, television and Internet connection expenditures are recorded in Object 350. Include here the cost of fees assessed by municipalities for storm water run-off.

340 TRAVEL

Costs incurred in connection with pupil transportation, employee travel, and personal service contracts. The total of Objects 341, 342, 343, 344, 345, 346, 348.

341 PUPIL TRAVEL

Used with all functions and sub-functions in the 256 700 series.

The cost of contracted pupil transportation between home and school, for field trips, spectator buses, extracurricular activities. Include transportation cost for students between school sites.

342 EMPLOYEE TRAVEL

Used with all functions and except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Travel expenses incurred by district employees, including transportation costs, meals, lodging and incidentals.

343 CONTRACTED SERVICE TRAVEL

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Travel expenses as itemized by consultants, therapists, and other non-employee individuals providing services to district. Non-itemized costs are recorded under Object 310. Included here are travel related costs incurred in the Community Services fund.

345 PUPIL LODGING AND MEALS

Used only with functions 256 240, 256 270, 256 740, 256 770, 256 790, 256 912, and 160 000 series.

Meals and lodging for pupils traveling or placed in instructional programs outside the district. Included here are meals and lodging for co-curricular activities and field trips.

348 VEHICLE FUEL

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Fuel (gasoline, natural or liquefied petroleum gas) used for vehicle operation. Fuel used for district owned vehicles should use Function 256210 and fuel purchased for contracted buses (vehicles) should use Function 256600.

350 COMMUNICATION

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Expenditures for services associated with the transmittal and receipt of information. Include here costs for advertising, commercial photography, postage, printing, telephone, educational television and radio, and Internet access.

360 TECHNOLOGY AND SOFTWARE SERVICES

Expenditures for technology services. Include here data entry, formatting, and processing services. Include here software as a service, data storage services, cloud-based computing arrangements, and monthly or annual technology "term license" and/or fee-based software and services. Could also include subscriptions, e-books, and apps. Payments to other districts, CESAs and other governments are coded to the object 380 series.

370 INSTRUCTIONAL PAYMENT TO NON-GOVERNMENTAL AGENCIES AND INDIVIDUALS

Used only funds 10 and 27 and with functions and sub-functions in the 431 000, 436 000, and 450 000 series.

Payments for instructional services provided by non-governmental entities. . Payments to governmental entities, such as CESAs and other districts are coded to the Object 380 series.

371 INSTRUCTIONAL PAYMENTS TO PRIVATE VENDORS

Used only with functions 431000 and 436000.

Payments to private vendors providing instructional services. Includes payments to providers of contracted substitute teaching services. Does not include substitute teachers employed by the district. Payments to private schools are coded to object 373.

372 INSTRUCTIONAL PAYMENTS TO DISTRICT AUTHORIZED CHARTER SCHOOLS

Used only with functions 431000 and 436000.

Payments to non-governmental entities operating charter schools authorized by the district. Does not include deductions of state aids for independent charter schools.

373 INSTRUCTIONAL PAYMENTS TO PRIVATE SCHOOLS

Used only with functions 431000 and 436000.

Payments to private schools providing instructional services for students enrolled by the district. Does not include deductions of state aids for parental choice (voucher) programs.

379 OTHER INSTRUCTIONAL PAYMENTS TO NON-GOVERNMENTAL ENTITIES

Used only with functions 431000 and 436000.

Payments for instructional services provided by non-governmental entities not required to be coded elsewhere. Payments for non-instructional support services are coded to the appropriate objects in the 310, 320, 330, 340, 350, or 360 series.

380 INTER-GOVERNMENTAL PAYMENTS FOR SERVICES

Payments to other governmental units for services.

381 PAYMENT TO MUNICIPALITY

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 435 000, 437 000, 490 000 series.

Payments to cities, villages, townships, and other local units of government other than counties. Include here payments for site improvements such as curb and gutter, sidewalks, etc. installed by a municipality and charged to district as a special assessment. Payments for tax levy chargebacks are coded to object 972 "Non-Aidable Refund Payment."

382 PAYMENT TO WISCONSIN SCHOOL DISTRICT

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 000, 490 000 series.

Payments to other Wisconsin school districts for services. This includes aid adjustments completed by the DPI for Open Enrollment and Tuition Waivers. The excess costs paid as a result of the SPED Open Enrollment financial statement should be recorded to Fund 27. Revenue transits are coded to Object 930 "Revenue Transits". Reorganization settlements are coded to object 950 "Reorganization Settlement". Medical insurance transmittals are recorded to object 980 "Medical Service Reimbursement Transmittal".

383 PAYMENT TO CCDEB

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series.

Payments to a County Children with Disabilities Board (CCDEB) for services.

384 PAYMENT TO NON-WISCONSIN SCHOOL DISTRICT

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 435 000, 437 000, 490 000 series.

Payments to school districts located outside Wisconsin for services.

385 PAYMENT TO COUNTY

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to a county for services. Payments to a County Children with Disabilities Education Board for services are recorded under object 383, "Payment to CCDEB".

386 PAYMENT TO CESA

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to a Cooperative Educational Service Agency "CESA" for services. Includes payments to CESA for conference registration costs. "Non-Capital" and "Capital" objects purchased from a CESA are to be recorded in the 400 and 500 Object series. Payments for a state trust fund loan incurred by a CESA on behalf of the district are to be coded to objects 674 "State Trust Fund Loan - Principal" and 684 "State Trust Fund Loan "Interest."

387 PAYMENT TO STATE

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series.

Payment to state agencies, including the university system, for services. This includes aid adjustments completed by the DPI for Parental School Choice Programs, Special Needs Scholarship Program, and Challenge Academy. This also includes Commodity handling charges with Function 257 000.

388 PAYMENT TO FEDERAL GOVERNMENT

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, Obj 38420 00, 433 000, 435 000, 437 000, 490 000 series.

Payments to federal government for services.

389 PAYMENT TO WTCS

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series.

Payments to Wisconsin technical college districts for services.

400 NON-CAPITAL OBJECTS

410 SUPPLIES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Items that are consumed, worn out, or deteriorated through use and not required to be coded to another object account. Workbooks should be coded to Object 470. Vehicle fuel should be coded to Object 348.

420 APPAREL

Used only with functions and sub-functions in the 100 000, 214 000, 218 000, 253 000, 254 000 (except 254 600), 256 000 (except 256 700, 256 800, 256 900), 257 000, 258 000 series, 310000 and 390000.

Items to be worn on the human body except prosthetics like glasses or hearing aids. Apparel includes clothes, such as shirts, pants, skirts, shoes or socks; protective gear such as aprons, goggles, shoulder pads, or overshoes; costumes or uniforms.

430 INSTRUCTIONAL MEDIA

Used only with functions and sub-functions in the 100 000, 222 000 series.

Materials, other than textbooks and rentals that serve an instructional function and are not classified as a supply, equipment, or technology related. If the item is cataloged and housed in a central library or media center, function 222000, "Library Media" is used. Include here instructional materials purchased from the Wisconsin Historical Society for use in teaching Wisconsin history. If the items are housed in a classroom, the appropriate instruction function should be used. If the expenditure is technology related, use Object 321, 322, 360, 480, 581, or 582.

440 NON-CAPITAL EQUIPMENT

Used with all functions and sub-functions except those in the 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Items that have the characteristics of equipment but with a small unit cost (items less than the district's capitalization threshold) that makes it infeasible to maintain property records on an individual item basis. Included here are containers, desks and other building furnishings, measuring devices, tools and equipment. If any non-capital equipment is considered technology-related, record to Object 480. If the purchase is made with Federal funds the threshold cannot exceed \$5,000 per individual purchase.

450 RESALE ITEMS

Item purchased for resale. Rather than coding to this account, the district, at its option, may use an inventory account for such items. Cost of school store items sold should use this object with Function 258000.

460 EQUIPMENT COMPONENTS

Used with all functions and sub-functions except those in the 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Items used to repair or upgrade equipment. Technology related computer components such as modems, drives, boards, etc. acquired as individual items and incorporated into the unit after the unit has been placed in service should be coded to Object 480.

470 TEXTBOOKS AND WORKBOOKS

Used only with functions and sub-functions in the 100 000, 300 000 series.

Books (including workbooks), other than library and reference, acquired for instructional use. The cost of textbook rebinding and repair is also included here. Library books are coded under Object 432, "Library Books."

480 NON-CAPITAL TECHNOLOGY

Technology related supplies are typically used in conjunction with technology-related hardware or software. Technology hardware costs below the district's capitalization threshold should be reported here. Non-capital software including "perpetual license" or one-time fee, below the district's capitalization threshold should be reported here; could include e-books and apps.

490 OTHER NON-CAPITAL ITEMS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Other non-capital object items not required to be coded elsewhere. Include here media rentals. Also include here books, periodicals, such as newspapers, professional association or trade journals, and other media not used for instruction or media center purposes. Instructional or media center items are recorded under Object 430.

500 CAPITAL OBJECTS

510 SITES (Reported in Funds 10 & 40)

Include here the value of land and improvements acquired for district purposes. Included here also is the value of existing buildings that are removed to prepare the site for another purpose. Land that is acquired along with a building where the intention of the purchase is to acquire the building for district use, rather than the site, should be coded to Object 530, "Buildings".

511 SITE PURCHASE

Used only with functions in the 255 000 series.

Land and improvements purchased for district purposes. Include also here the value of existing buildings that are removed to prepare the site for another purpose. Land that is acquired along with a building where the intention of the purchase is to acquire the building for district use, rather than the site is coded to Object 531, "Building Acquisition".

520 SITE COMPONENTS *(Reported in Funds 10, 27 & 40)*

Include here items such as curb and gutter, sidewalks, driveways, flagpoles, installed playground equipment, trees and bushes. This account is used when the improvement is installed by district staff or district purchased for installation by a contractor.

521 SITE IMPROVEMENTS ADDITION

Used only with functions in the 255 000 series.

The purchase cost of items such as curb and gutter, sidewalks, driveways, flagpoles, playground equipment, trees and bushes when initially installed. This account is used when the item is installed by district staff or district purchased for installation by a contractor. Site improvements (e.g. street improvements, curb and gutter) installed by a municipality and charged to district as a special assessment are coded to Object 381, "Payment to Municipality." Installed items provided by a contractor are coded to Object 327, "Construction Services."

522 SITE IMPROVEMENTS REPLACEMENT

Used only with functions in the 255 000 series.

The purchase cost of items such as curb and gutter, sidewalks, driveways, flagpoles, playground equipment, trees and bushes when replacing currently installed items. This account is used when the item is installed by district staff or district purchased for installation by a contractor. Site improvements (e.g. street improvements, curb and gutter) installed by a municipality and charged to district as a special assessment are coded to Object 381, "Payment to Municipality." Installed items provided by a contractor are coded to Object 327, "Construction Services."

530 BUILDINGS *(Reported in Funds 10, 27 & 40)*

Expenditures for existing buildings acquired by the district are included here. Buildings constructed for the district by a contractor are coded to Object 327, "Construction Services".

531 BUILDING ACQUISITION

Used only with functions in the 255 000 series.

Expenditures for existing buildings acquired by the district. Buildings constructed for the district by a contractor are coded to Object 327, "Construction Services."

540 BUILDING COMPONENTS *(Reported in Funds 10 & 40)*

Building components are items such as heating and ventilating systems, lockers, lighting fixtures installed by district staff or district purchased for installation by a contractor. Installed components provided by a contractor are coded to object 327, "Construction Services".

541 BUILDING IMPROVEMENTS ADDITION

Used only with functions in the 255 000 series.

Original acquisition of items such as heating and ventilating systems, lockers, and lighting fixtures installed by district staff or purchased for installation by a contractor. Installed items provided by a contractor are coded to Object 327 "Construction Services."

542 BUILDING IMPROVEMENTS REPLACEMENT

Used only with functions in the 255 000 series.

Purchase of items such as heating and ventilating systems, lockers, and lighting fixtures purchased for replacement purposes, either installed by district staff or by a contractor. Items purchased and installed by a contractor are coded to Object 327 "Construction Services."

550 EQUIPMENT/VEHICLE —INITIAL PURCHASE

Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures for equipment (including vehicles) that are not replacing existing items. Items of a permanent or enduring nature that are sufficiently expensive to warrant identification and maintaining individual property control records or are required to be recorded as fixed asset pursuant to district's capitalization threshold. For Federal grant purposes assets must be inventoried if cost is \$5,000 or larger even if the district's capitalization threshold is higher.

560 EQUIPMENT/VEHICLE REPLACEMENT

Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures for equipment (including vehicles) that are replacing existing items. Items of a permanent or enduring nature that are sufficiently expensive to warrant identification and maintaining individual property control records or are required to be recorded as fixed asset pursuant to district's capitalization threshold. For federal grant purposes assets must be inventoried if cost is \$5,000 or larger even if the district's capitalization threshold is higher.

581 TECHNOLOGY RELATED HARDWARE

Expenditures for technology related equipment and technology infrastructure that meets the district's capitalization threshold. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Code technology related supplies and non-capital assets to Object 480.

582 TECHNOLOGY SOFTWARE

Expenditures for purchased software used for educational or administrative purposes that meets the district's capitalization threshold. Code expenditures for software that is a purchased service to Object 360. Code expenditures for software that is a non-capital asset to Object 480.

600 DEBT RETIREMENT

670 PRINCIPAL

Total of principal expenditures.

671 CONTRACTS THAT TRANSFER OWNERSHIP PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Principal payments on contracts that transfer ownership incurred by the district.

673 LONG-TERM NOTE PRINCIPAL

Used only with functions and sub-functions in the 280 000 series.
Principal payments on promissory notes issued per Wis. Stats. § 67.12(12).

674 STATE TRUST FUND LOAN PRINCIPAL

Used only with functions and sub-functions in the 280 000 series.
Principal payments on state trust fund loans issued per Chapter 24 of the statutes. Include here payments to a CESA for a loan incurred by a CESA on behalf of the district.

675 LONG-TERM BOND PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Principal payments on bonds issued by district.

676 SUBSCRIPTION-BASED IT AGREEMENT PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Principal payment on subscription-based IT agreements.

677 LAND CONTRACT PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Principal payment on land contracts incurred by district.

678 LEASE PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Principal payment on leases incurred by district.

680 INTEREST

Payments by district for use of borrowing proceeds.

681 CONTRACTS THAT TRANSFER OWNERSHIP INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Interest payments on contracts that transfer ownership incurred by the district.

682 TEMPORARY NOTE INTEREST

Used only with function 283 000

Interest cost on "cash flow" borrowing, either temporary borrowing for general operations, recorded in the General Fund, or bond anticipation note, "BAN," interest cost recorded in the Capital Projects Fund.

683 LONG-TERM NOTE INTEREST

Used only with functions and sub-functions in the 280 000 series.
Interest payments on long term notes issued by district.

684 STATE TRUST FUND LOAN INTEREST

Used only with functions and sub-functions in the 280 000 series.

Interest payments on state trust fund loans. Include also here payments to a CESA for state trust fund loan incurred on district behalf by a CESA.

685 LONG-TERM BOND INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Interest payments on long-term bonds.

686 SUBSCRIPTION-BASED IT AGREEMENT INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Interest payments on subscription-based IT agreements.

687 LAND CONTRACT INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series
Interest payments on land contracts incurred by district.

688 LEASE INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series.
Interest payment on leases incurred by district.

690 OTHER DEBT RETIREMENT

Used only with functions and sub-functions in the 280 000 series

Paying agent fees, coupon charges and other miscellaneous charges involved with debt transactions. Included here is the payoff of the unfunded pension liability recorded in Object 693.

700 INSURANCE AND JUDGMENTS

710 INSURANCE (Other Than Employee Benefits)

Used only with functions and sub-functions in the 256 800, 270 000 series

Insurance coverage provided the district that is not employee benefits. Include here expenditures for workers' compensation.

711 DISTRICT LIABILITY INSURANCE

Expenditures for all forms of insurance which a district purchases to protect board members and district employees (in their capacity as district officials). Payments of judgments awarded against the district and not covered by insurance are recorded under Object 720.

712 DISTRICT PROPERTY INSURANCE

Property insurance involves covering the loss of, or damage to, property of the school district by fire, theft, storm, or any other cause.

713 WORKERS' COMPENSATION

Expenditures for workers' compensation insurance to protect the district against disability claims by employees are recorded here.

714 FIDELITY BOND PREMIUMS

Expenditures for any bond guaranteeing the school district against losses resulting from the actions of school district personnel are recorded here.

715 DISTRICT MULTIPLE COVERAGE

Expenditures for a variety of insurance types, purchased in combinations, which make it difficult or impossible to distinguish amounts paid for each.

716 DISTRICT STUDENT INSURANCE

Expenditures for student accident and/or health insurance are recorded here.

719 OTHER DISTRICT INSURANCE

720 JUDGMENTS

Used only with function 270000.

Cost of judgments issued by courts, state or federal agencies, and out of court settlements. Costs incurred by the district for failure to pay bills on a timely basis are coded to the expenditure accounts usually used for coding the item. Payments to former district staff as a result of a judgment or settlement are recorded as salary and benefit expenditures under Function 270000.

730 UNEMPLOYMENT COMPENSATION

Used only with function 270000.

Unemployment compensation payments on behalf of former district employees. Include here assessments by state agencies for unemployment compensation payments.

790 Other Insurance and Judgments

Other insurance and judgments not required to be reported elsewhere.

800 TRANSFERS

810 TRANSFER TO GENERAL FUND

Used only with functions and sub-functions in the 410 000 series

Interfund transfer to the General Fund.

820 TRANSFER TO SPECIAL REVENUE FUNDS

823 TRANSFER TO TEACH FUND

Used only with functions and sub-functions in the 411 000 series

Interfund transfer to the TEACH Fund.

827 TRANSFER TO SPECIAL EDUCATION FUND

Used only with functions and sub-functions in the 411 000 series

Interfund transfer to the Special Education Fund.

830 TRANSFER TO DEBT SERVICE FUNDS

838 TRANSFER TO NON-REFERENDUM DEBT FUND

Used only with function 411000 and 419000.

Interfund transfer to the Non-Referendum Debt Fund.

839 TRANSFER TO REFERENDUM DEBT FUND

Used only with function 411000 and 419000.

Interfund transfer to the Referendum Debt Fund.

840 TRANSFER TO CAPITAL PROJECTS FUND

846 TRANSFER TO CAPITAL IMPROVEMENT TRUST FUND

Used only with function 411000.

Interfund transfer to the Capital Improvement Trust Fund.

849 TRANSFER TO OTHER CAPITAL PROJECTS FUND

Used only with function 411000.

Interfund transfer to the Other Capital Projects Fund.

850 TRANSFER TO FOOD SERVICE FUND

Used only with function 411000.

Interfund transfer to the Food Service Fund.

890 TRANSFER TO COOPERATIVES FUND

899 TRANSFER TO OTHER COOPERATIVES FUND

Used only with function 411000.

Interfund transfer to the Other Cooperatives Fund.

900 OTHER OBJECTS

930 REVENUE TRANSITS *(Reported in Funds 10, 27, 50)*

932 SHARED RECEIPT DISTRIBUTION TO NON-GOVERNMENTAL AGENCIES

Used only with function 491000.

Payments of receipts shared with a non-governmental organizations, such as the Wisconsin Interscholastic Athletic Association (WIAA) for tournaments.

933 SHARED RECEIPT DISTRIBUTION TO SCHOOL DISTRICTS

Used only with function 491000.

Payment for shared receipts, such as activity income and interest earnings with other districts, CESAs or CCDEBs. Transmittal of aid and grant receipts are to be coded to other object accounts in this series.

935 STATE GRANTS TRANSITED TO OTHERS

Used only with function 491000.

Payments to other districts resulting from participating in state funded consortium or "mini-grant" programs. Transit of state special education aid is coded to object 936.

936 STATE SPECIAL EDUCATION AID TRANSITED TO OTHERS

Used only with function 491000.

Payments to another district transmitting the receiving district's share of aid received for special education programs resulting from tuition or cooperative arrangements.

937 FEDERAL GRANTS TRANSITED TO OTHERS

Used only with function 491000.

Payments to other districts resulting from participating in federally funded consortium or "mini-grant" programs.

939 OTHER REVENUE TRANSITED TO OTHERS

Used only with function 491000.

Other revenue transits not required to be coded elsewhere. Included here are Medicaid revenues received on behalf of other districts and transited to them.

940 DUES AND FEES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures for membership in professional or other organizations. Also included here are: service charges for bank and investment accounts, credit card fees, vehicle license, entrance fees for co-curricular and athletic activities, and field trip admission fees. Charges associated with debt payment are coded to object code 690 "Other Debt Retirement." Conference registration fees are charged to Object 310.

950 REORGANIZATION SETTLEMENT PAID TO OTHERS

Used only with function 491000.

Payment by made district to another district as a result of reorganization settlement.

960 ADJUSTMENTS

961 CASH BALANCE ADJUSTMENT

Used only with function 492000.

Adjustment resulting from irreconcilable variance in cash accounts

962 INVENTORY BALANCE ADJUSTMENT

Used only with function 492000.

Adjustment resulting from variance between recorded supplies inventory and actual value on hand.

964 REALIZED LOSSES ON INVESTMENTS

Used only with function 492000.

Realized losses incurred in connections with the sale of investments.

965 SELF FUNDED HEALTH BENEFIT COST ADJUSTMENT

Used only with function 492000.

Used only by districts with self-funded health benefit plans. May be used at district option if adjustment of actual incurred self-funded benefit cost is 5% or less of plan expenditures.

969 OTHER ADJUSTMENTS

Used only with function 492000.

Record here other adjustments not provided for elsewhere. Uncollectible revenues previously recorded as a receivable are recorded here.

970 REFUND OF REVENUE

971 REFUND PAYMENT

Used only with function 492000.

Record here payments refunding prior year revenues that were included in deductible resources for equalization aid computation in prior years. Expenditures coded to this account increase shared cost in equalization aid computations. Include repayments of Medicaid resulting from a prior year Medicaid settlement. IRS Arbitrage Rebates are coded here regardless of fiscal year. Refunds of property tax collections are coded in Object 972.

972 PROPERTY TAX CHARGEBACK AND GENERAL AID PAYMENTS

Used only with function 492000.

Payments refunding prior year revenues that were not used to reduce district shared cost in the general aid formula. Included here are refunds of state general aid and property taxes (e.g. "property tax chargebacks" and payments to the State of WI for exceeding revenue limits). Expenditures coded to this account do not affect shared cost in the general aid computation.

980 MEDICAL SERVICE REIMBURSEMENT TRANSMITTAL

981 MEDICAID RECEIPTS TRANSMITTED TO OTHERS

Used only with function 491000 Transmittal of Medicaid reimbursements for medical services provided pupils from other districts.

989 OTHER MEDICAL REIMBURSEMENTS TRANSITED TO OTHERS

Used only with function 491000 Transmittal of reimbursements, other than Medicaid, for medical services provided pupils from other districts.

990 MISCELLANEOUS

991 TRUST FUND EXPENDITURES

Used only with function 420000 Expenditures from district trust funds 72 and 76. Also included here are employee benefits paid from fund 73 for "other post-employment benefits" (OPEB) and supplemental pension type (stipends) benefits provided separately from a defined benefit pension plan.

992 TRUST FUND DISBURSEMENTS—PENSION

Used only with function 420000 Employee benefits paid from Fund 73 for pension benefits.

993 TRUST FUND DISBURSEMENTS—HRA

Used only with function 420000 Employee benefits paid from Fund 73 for health reimbursement arrangements that are not included in the OPEB actuarial study. There must exist an irrevocable trust for these to be accounted for in Fund 73.

994 TRUST FUND DISBURSEMENT—IMPLICIT RATE SUBSIDY

Used only with function 420000 Implicit rate subsidy paid from Fund 73.

996 TRUST FUND DISBURSEMENT—TSA AND OTHER MISCELLANEOUS BENEFITS

Used only with function 420000 Payments for tax sheltered annuities and other benefits from Fund 73 that are not included in the OPEB actuarial study.

997 CUSTODIAL EXPENDITURES

Used only with functions and sub-functions in the 440 000 series.

Expenditures for which the district is making custodial payments in Fund 60.

998 UNREALIZED LOSSES ON INVESTMENTS

Used only with function 492000.

Unrealized losses on investments represents the excess of the cost or any other basis at the date of valuation over fair value. Realized losses should be coded to Object 964.

999 OTHER MISCELLANEOUS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures that are not required to be coded elsewhere.

Chapter 12 BALANCE SHEET ACCOUNTS DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

700 000 ASSETS

710 000 CURRENT ASSETS

711 000 Cash

- 711 100 Cash on Deposit
- 711 200 Cash on Hand
- 711 300 Cash with Fiscal Agent

712 000 Investments

- 712 100 Certificates of Deposit
- 712 200 Savings Accounts/State Investment Pool
- 712 300 Government Securities
- 712 400 Repurchase Agreement

713 000 Receivables

- 713 100 Taxes Receivable
- 713 200 Accounts Receivable
- 713 300 Interest Receivable
- 713 400 Lease Receivable

714 000 Due from Other Funds

- 714 100 Due from General Fund

715 000 Due from other Governments

- 715 100 Due from Local Governments
- 715 200 Due from Districts Within Wisconsin
- 715 300 Due from Districts Outside Wisconsin
- 715 410 Due from County
- 715 420 Due from CESA
- 715 490 Due from Other Intermediate Governments
- 715 500 Due from State Government
- 715 600 Due from Federal Government

716 000 Inventory

- 716 100 Inventory
- 716 400 Assets Held for Resale

717 000 Prepaid Expenses

719 000 Other Fund Assets

750 000 FIXED ASSETS

- 751 000 Sites (including improvements other than buildings)
- 753 000 Buildings
- 754 000 Equipment (including vehicles)
- 759 000 Construction Work in Progress

760 000 RIGHT-TO-USE ASSETS

780 000 DEFERRED OUTFLOW OF RESOURCES

800 000 LIABILITIES

810 000 CURRENT LIABILITIES

811	000	Payables
811	100	Temporary Notes Payable
811	200	Accounts Payable
811	300	Judgments Payable
811	400	Construction Contracts Payable
811	500	Matured Long-Term General Obligation Debt Payable
	811	510 Matured Long-Term Debt Payable - Principal
	811	520 Matured Long-Term Debt Payable - Interest
811	600	Withholdings and Related District Fringes Payable
	811	611 FICA
	811	612 Federal Income Tax
	811	613 State Income Tax
	811	621 State Teachers Retirement Fund
	811	622 Wisconsin Retirement Fund
	811	629 Other Retirement Deductions
	811	631 Health Insurance
	811	632 Dental Insurance
	811	633 Catastrophic Insurance
	811	634 Life Insurance
	811	635 Disability Insurance
	811	639 Other Insurance Deductions
	811	640 Charitable Contributions Payable
	811	650 Union Dues Deductions Payable
	811	660 Employees' Savings Deductions Payable
	811	670 Tax Sheltered Annuity Deductions Payable
	811	680 Garnishment Deductions Payable
	811	690 Other Deductions Payable
811	700	Accrued Temporary Note Interest Payable
811	800	Accrued Payroll Payable
811	900	Claimed Vested Benefits Currently Payable
	811	910 Unused Vacation Credits
	811	920 Unused Sick Leave Credits
	811	990 Other Unused Vested Employee Benefits
812	000	Due to Other Funds
	812	100 Due to General Fund
813	000	Due to Other Governments
	813	100 Due to Local Governments
	813	200 Due to Districts Within Wisconsin
	813	300 Due to Districts Outside Wisconsin
	813	410 Due to County
	813	420 Due to CESA
	813	490 Due to Other Intermediate Governments
	813	500 Due to State Government
	813	600 Due to Federal Government
814	000	Due to Student Organizations

815	000	Deposits Payable
815	100	Self-Funded Premium Deposits
	815	110 District Share
	815	120 Employee Share
	815	130 Non-Employee Payments
	815	200 Health Reimbursement Arrangements (HRAs) Deposits
	815	900 Other Deposits Payable
816	000	Deferred Revenues
	816	200 State Aids
	816	300 Federal Aids
	816	900 Other Deferred Revenues
817	000	Health Benefit Claims Payable
818	000	Due to Parent Organizations
819	000	Other Fund Liabilities
840	000	NONCURRENT LIABILITIES
	842	000 Long-Term Debt
		842 100 Long-Term Notes Payable
		842 200 State Trust Fund Loans Payable
		842 300 Long-Term Bonds Payable
		842 500 Land Contracts Payable
		842 600 Leases Payable
		842 800 Contracts That Transfer Ownership Payable
	849	000 Other Long-Term Liabilities
880	000	DEFERRED INFLOW OF RESOURCES
900	000	FUND EQUITY
	910	000 INVESTMENT IN FIXED ASSETS
	930	000 FUND BALANCE
	935	000 Non-spendable Fund Balance
		935 100 Non-spendable Fund Balance
		935 200 Non-spendable Fund Balance: Corpus of Permanent Fund
	936	000 Restricted Fund Balance
		936 110 Restricted Fund Balance: Self Insurance
		936 120 Restricted Fund Balance: Contractual Obligations
		936 130 Restricted Fund Balance: Unspent Common School Fund Revenues
		936 310 Restricted Fund Balance: Debt Refinancing
		936 320 Restricted Fund Balance: Debt Service Retirement
		936 500 Restricted Fund Balance: Food Service Programs
		936 600 Restricted Fund Balance: Custodial Funds
		936 800 Restricted Fund Balance: Elderly Nutrition Programs

936 900 Restricted Fund Balance: Other

937 000 Committed Fund Balance

938 000 Assigned Fund Balance

939 000 Unassigned Fund Balance

939 100 Unassigned Fund Balance: Revenue Stabilization

939 200 Unassigned Fund Balance: Working Capital Needs (Cash Flow)

939 300 Unassigned Fund Balance: Contingencies

939 400 Unassigned Fund Balance: Emergencies

939 900 Unassigned Fund Balance: Other

Chapter 13 BALANCE SHEET ACCOUNTS DEFINITIONS

700 000 ASSETS

Assets are items of value owned by a district.

710 000 CURRENT ASSETS

Current assets include cash and other assets which are readily available to finance current operations and liabilities.

711 000 Cash

Cash includes demand deposits (checking accounts); currency, checks, money orders, and bank drafts on hand; and deposits with fiscal agents.

711 100 Cash on Deposit

Bank deposits from which check withdrawals may be made as desired.

711 200 Cash on Hand

Cash in the physical possession of the district which is set aside for payment of small obligations or for providing change.

711 300 Cash with Fiscal Agent

Money deposited by agreement with a financial institution or other authority which serves as an agent to manage district funds for specific purposes.

712 000 Investments

The amount of money invested to earn income. Investments are recorded at cost.

712 100 Certificates of Deposit

Certificates of deposit are for fixed dollar amounts and generally remain on deposit for specified lengths of time.

712 200 Savings Accounts/State Investment Pool

Interest earning accounts which permit growth through additional deposits. Withdrawal activity may be restricted by rules and regulations of the depository.

712 300 Government Securities

Securities issued by various branches of government or agencies.

712 400 Repurchase Agreement

A short-term investment in a security which a bank agrees to repurchase on a specified date for a specified amount.

713 000 Receivables

Amounts which the district has not received, but which the district is entitled to receive as of the date of the balance sheet.

713 100 Taxes Receivable

The uncollected portion of property taxes which the district has levied.

713 200 Accounts Receivable

Amounts owed to the district by persons, firms, or corporations (but not other funds or governmental units) for goods and services furnished by the district.

713 300 Interest Receivable

The amount of interest earned, but not received.

713 400 Lease Receivable

Amounts owed to the district from transactions where the district is a lessor.

714 000 Due from Other Funds

Amounts loaned to other funds or due from other funds which are subject to current settlement. This account should be used only on a short-term basis until the balance can be eliminated by the necessary payment or transfer. The recognition of an interfund payable in one fund requires the recognition of an interfund receivable in another. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

715 000 Due from Other Governments

Amounts owed to the district by other governmental units. These include grants, aid, shared taxes, loans, and charges for services rendered by the district.

716 000 Inventory

716 100 Inventory

The cost of noncapital objects which are stored for future use.

716 400 Assets Held for Resale

This account is used to record the cost of items held by the district for resale rather than for use; e.g., cost of a building constructed in vocational class for sale.

717 000 Prepaid Expenses

Prepayment of expenditures not yet recognized; e.g., supplies and materials which will be used and recorded as expenditures in the future.

719 000 Other Fund Assets

750 000 FIXED ASSETS (To be used only in the account group 07)

Those assets of a fixed, permanent, or stable nature, which the school district intends to hold or continue in use over a long period of time, are recorded using original cost or best available estimate of original cost if records are not available. Donated assets are recorded at fair market value. All fixed assets are recorded in the general fixed assets account group.

751 000 Sites (including improvements other than buildings)

This asset account reflects the acquisition costs of land. If the land is acquired by gift, this account reflects its appraised value at the time of acquisition. Site remodeling and site-component replacement will add to the value of the land.

753 000 Buildings

This asset account reflects the acquisition costs of permanent structures used to house persons and property owned by the school district. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition. Building remodeling and building-component replacement will add to the value of buildings.

754 000 Equipment (including vehicles)

This asset account reflects the acquisition cost of equipment and vehicles.

759 000 Construction Work in Progress

The cost of construction work undertaken, but not yet completed, is recorded here. When construction work is completed, the cost of the project is removed from this account and recorded in the proper fixed asset accounts.

760 000 RIGHT-TO-USE ASSETS (To be used only in the account group 07)

Those assets for which the district has a right-to-use per a lease.

780 000 DEFERRED OUTFLOW OF RESOURCES

For the reporting of the consumption of net assets by the government that is applicable to a future reporting period. Should only be used as determined by GASB guidance.

800 000 LIABILITIES

Liabilities are obligations owed by a district.

810 000 CURRENT LIABILITIES

Obligations that the school district expects to pay within a year.

811 000 Payables

Amounts which the school district has not paid as of the date of the balance sheet, but which the district is required and expects to pay at some future date.

811 100 Temporary Notes Payable

This account is credited with the face value of all notes payable within one year from the date of issue and debited when the notes are repaid. District cash flow borrowings cannot extend beyond November 1.

811 200 Accounts Payable

Liabilities on open account owing to private persons, firms, or corporations (but not to other funds or governmental units) for goods and services received by the district.

Accounts payable must be recorded at the close of the year to report expenditures/expenses in the year they are incurred. For interim reporting purposes, accounts payable should be recorded monthly.

The balance in this account should be supported by a detailed accounts payable ledger or by a list of vouchers.

811 300 Judgments Payable

Amounts due to be paid by a school district as the result of court decisions.

811 400 Construction Contracts Payable

Amounts due on construction contracts for services rendered. Amounts due on salary contracts are recorded in Account 811 800.

811 500 Matured Long-Term Debt Payable

This account is used to record debt service fund liability for long-term debt on maturity dates.

811 510 Matured Long-Term Debt Payable - Principal

Principal on long-term debt which has matured, but which has not been paid.

811 520 Matured Long-Term Debt Payable - Interest

Interest on long-term debt which has matured, but which has not been paid.

811 600 Withholdings and Related District Fringes Payable

Payroll deductions from employees' salaries and wages and related district fringes are credited to the applicable accounts in this series when payrolls are recorded. Also included are flexible spending plan deposits (optional Account 811690).

The accounts will be debited when the amounts withheld are disbursed to the agencies or parties for whom deductions were authorized. Detailed records must be maintained at all times to indicate the composition of account balances in a manner satisfactory to the recipient agencies.

811 700 Accrued Interest Payable

Interest accrued at the end of a period, but which is not payable until a later date.

811 800 Accrued Payroll Payable

Wages earned by employees as of the balance sheet date, but which have not been paid.

811 900 Unused Vested Employee Benefits

The vested amounts of unused vacation, sick leave, and other credits claimed by employees and due at reporting date.

812 000 Due to Other Funds

Amounts which are owed to other funds. The recognition of an interfund payable in one fund requires the recognition of an interfund receivable in another. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times. This account should be used only on a short-term basis until the balance can be eliminated by the necessary payment or transfer.

813 000 Due to Other Governments

Amounts owed to other units of government.

814 000 Due to Student Organizations

Amounts Owed to Student Organizations. In custodial Fund 60, amounts should only be recorded here if the student organization has directed the district to disburse its custodial funds to the student organization directly. This account is not used to record a student organization's share of fund balance as a liability.

815 000 Deposits Payable

Money deposited with the school district as a prerequisite to receiving goods or services from the district.

815 100 Self-Funded Premium Deposits

Money deposited by the school district and others for self-funded health benefits prior to coverage.

815 110 District Share

The June 30 balance in this account is to equal the district's share of premium equivalencies for health benefits related to employee services rendered prior to June 30 but which will be used to fund coverage after that date, i.e. "summer payrolls."

815 120 Employee Share

The June 30 balance in this account is to equal the amount withheld from employees for health benefits prior to June 30 but which will be used to fund coverage after that date.

815 130 Non-Employee Share

This account should be used to record payments received from non-employees for health benefits prior to the period for which coverage is provided.

815 200 Health Reimbursement Arrangements (HRAs) deposits

This account is used to record the monies deposited and paid through an irrevocable HRA trust account (non-OPEB). The activity within the account should be reflective of contributions made less medical costs paid. If investment earnings are used to pay medical claims, or offset subsequent year contributions, they may also be reported here. At year end this account should represent the assets of the HRA trust that will be carried forward.

This account is also used to record the unvested portion of the HRA accounts in Fund 10 and 73.

815 900 Other Deposits Payable

This may include the deposit of money for the use of district-owned objects which will be refunded to the user upon the return of the object. Examples include book deposits, locker deposits, etc. This account should be "cleared" prior to the end of the fiscal year for these types of items. Good faith deposits received related to Fund 38 or Fund 39 may be recorded here until the date of debt refinancing.

Deposits not refunded due to the failure of the user of the object to return the object in a suitable condition become a "fine". Student fines are properly recorded to Source 297.

816 000 Deferred Revenues

Amounts not recognized as revenues, but which are recorded in asset accounts.

816 200 State Aids

Amounts advanced by the state for state projects which have not been earned; i.e., not recognized as expenditures.

816 300 Federal Aids

Amounts advanced by the state or federal government for federal projects which have not been earned; i.e., recognized as expenditures.

816 900 Other Deferred Revenues

Other amounts not recognized as revenue but included in asset accounts. Included here are payments due district in future years for sale of property on land contract. Also included here is the value on vocational education projects held for resale.

817 000 Health Benefit Claims Payable

Amounts due as a result of self-funded health benefits or other formal arrangements.

This account should be credited with the self-funded health benefit premium equivalencies in the period benefit coverage is provided. It should be debited when payments for benefit claims and associated plan costs are made.

The June 30 balance in this account must be equal to the amount of unpaid claims (both reported and incurred but not reported) and other plan costs as of that date.

818 000 Due to Parent Organizations

Amounts Owed to Parent Organizations. In custodial Fund 60, amounts should only be recorded here if the parent organization has directed the district to disburse its custodial funds to the parent organization directly. This account is not used to record a parent organization's share of fund balance as a liability.

819 000 Other Current Liabilities

840 000 NONCURRENT LIABILITIES

842 000 Long-Term Debt (To be used with general long-term obligation account group 08)

842 100 Long-Term Notes Payable

The unpaid principal balance of promissory note borrowing.

842 200 State Trust Fund Loans Payable

The unpaid principal balance of state trust fund borrowing.

842 300 Long-Term Bonds Payable

The unpaid principal balance of bonds.

842 500 Land Contracts Payable

The unpaid principal balance of land contracts incurred by the district.

842 600 Leases Payable

The unpaid principal balance of leases.

842 800 Contracts That Transfer Ownership Payable

The unpaid principal balance of contracts that transfer ownership.

849 000 Other Long-Term Liabilities

The amount required to be paid in future fiscal periods for district obligations not coded elsewhere. This includes obligations incurred in private purpose trust fund.

880 000 DEFERRED INFLOW OF RESOURCES

For the reporting of the acquisition of net assets by the government that is applicable to a future reporting period. Should only be used as determined by GASB guidance.

900 000 FUND EQUITY

Fund equity is the amount by which the assets of a fund exceed the liabilities of the fund. In governmental and fiduciary fund types, equity is called FUND BALANCE. The General Fixed Asset Account Group Equity is designated as Investment in General Fixed Assets. There is no fund equity in the General Long-Term Obligations Account Group.

910 000 INVESTMENT IN FIXED ASSETS

These accounts represent the district's equity in general fixed assets by financing source. School districts which record depreciation for general fixed assets will be required to adjust these accounts for the amount of annual depreciation.

930 000 FUND BALANCE

935 000 Non-Spendable Fund Balance

935 100 Non-Spendable Fund Balance

This portion of non-spendable fund balance includes amounts that cannot be spent because they are not in spendable form. This includes items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables as well as property acquired for resale.

935 200 Non-Spendable Fund Balance: Corpus of Permanent Fund

This portion of non-spendable fund balance includes amounts that cannot be spent because they are legally or contractually required to remain intact due to donor restrictions.

936 000 Restricted Fund Balance

Fund balance should be reported as restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments); or (b) imposed by law through constitutional provisions or enabling legislation. The following accounts have been set up to account for common restricted fund balance account classifications. Account 936900 should be used for other types of restricted fund balances not falling within the other accounts.

936 110 Fund Balance Restricted for Self-Insurance

This account represents the segregation of a portion of a fund balance that is restricted for self-insurance purposes.

936 120 Fund Balance Restricted for Contractual Obligations

936 130 Fund Balance Restricted for Unspent Common School Fund Revenues

This account represents the portion of Common School Fund (Library) Aid received that was unspent at the end of the fiscal year. These funds are restricted for use for eligible purchases for the school district library.

936 310 Fund Balance Restricted for Debt Refinancing

This account represents that portion of a fund balance representing unexpended proceeds from debt incurred for refinancing.

936 320 Fund Balance Restricted for Other Debt Service Retirement

The amount of debt service fund balance not required to be coded to account 936 310 "Fund Balance Restricted for Debt Refinancing."

936 500 Fund Balance Restricted for Food Service Programs

This account represents the portion of Fund 50 fund balance that is restricted for Foods Service Programs.

936 600 Fund Balance Restricted for Custodial Funds

This account represents the Fund 60 fund balance that is restricted for custodial funds.

936 800 Fund Balance Restricted for Elderly Nutrition Programs

This account represents the portion of Fund 50 fund balance that is restricted for Elderly Nutrition Program.

936 900 Other Restricted Fund Balance

937 000 Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (generally the governing board) should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

938 000 Assigned Fund Balance

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance.

939 000 Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for the general fund only. It is also where negative residual amounts for all other governmental funds would be reported.

939 100 Unassigned Fund Balance: Revenue Stabilization

(Used for local use only). Cash reserves typically referred to as "Rainy Day Funds". This account is used for funds set aside for potential future revenue instability. Any identified budgetary shortfalls can be committed or assigned if the proper board action is taken. This account should be used for amounts not meeting the criteria to be reported as committed or assigned.

939 200 Unassigned Fund Balance: Working Capital Needs (Cash Flow)

(Used for local use only). Cash reserves maintained to eliminate or lessen the need for temporary borrowing. Pursuant to GASB 54 this classification does not meet the criteria to be classified as either committed or assigned.

939 300 Unassigned Fund Balance: Contingencies

(Used for local use only). Cash reserves maintained for contingencies. Contingencies are potential liabilities as described in GASB 62 which are existing conditions, situations or sets of circumstances involving uncertainties which could result in potential losses to the district if certain future conditions occur. Examples could include a negative outcome of existing litigation against the district or future environmental remediation projects that may be imposed by local governments. Pursuant to GASB 54 this classification does not meet the criteria to be classified as either committed or assigned.

939 400 Unassigned Fund Balance: Emergencies

(Used for local use only). Cash reserves maintained for emergency expenditures but not meeting the criteria to be classified as either committed or assigned. Emergencies include unplanned costs arising from unexpected events such as a leaking roof, identification of building mold or a water main break. Situations that are considered catastrophic or 'Acts of God' would be considered emergencies.

939 900 Unassigned Fund Balance: Other

(Used for local use only). The residual fund balance classification not otherwise classified.