Wisconsin Uniform
Financial Accounting Requirements

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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS
"WUFAR"
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FOREWORD

The account description and definitions in this document supersede those in the *Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook* and previously issued *Financial Accounting Requirements.* Since those documents were last issued, the Department of Public Instruction has made many enhancements to the account code structure which is reflected in this document. Wisconsin public school districts are required to use this manual for reporting purposes.

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Chapter 1 INTRODUCTION

This manual presents a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. It replaces the Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook last updated in July, 1992.

Purpose of the Manual

This manual is intended to be the basic accounting document for Wisconsin's public school systems. The purpose of this manual, beyond providing financial information, is to promote uniformity important for the facilitation of reporting, auditing, data processing, interdistrict comparisons, and financial accounting for cooperative programs. A uniform accounting system also eases the transition for personnel moving from one district to another. The need for uniformity in the application of WUFAR is balanced with the flexibility needed to suit local needs. 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 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 Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary 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, Debt Service, Food Service, Pupil Activity, and Special Projects Funds 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, the manual is written to

conform to generally accepted accounting principles (GAAP), a uniform minimum standard of and guidelines for financial accounting and reporting. For LEAs, 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.

In keeping with GAAP, 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, expendable trust funds, and agency 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 for 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 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 the District 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 handbook will enhance comparability of recorded and reported financial information among LEAs, the states and the federal government. This comparability should provide assistance to LEA, state and federal administrators, legislators, LEA boards of education and the general public in understanding where funds come from and how they are used.

The Account Classification Structure

This manual provides for classifying three basic types of financial activity: 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 code 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:

Revenues	**Expenditures**	**Balance Sheet**
Fund	Fund	Fund
Location/Organization	Location/Organization	Balance Sheet
Account		
Source	Object	
Function	Function	
Program/Project	Program/Project	

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 interdistrict 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		**Location/Organization**		**Object or Source**		**Function**		**Program/Project**
XX	----	XXX	---	XXX	---	XXX XXX	---	XXX

Account Code Hierarchy

Code numbers are arranged in a hierarchical order. A zero (0) in any position of a code number represents a total of other more detailed account codes and should not be used for coding of transactions if a more discrete detail level is used.

For example, reported accounted codes shown in Fund 90, “Package-Cooperative Fund” are totals of all transactions for that code as recorded in Funds 91 through 99. If a reported sub-fund such as Fund 93 is used, no transaction can be recorded as an original entry to Fund 90.

Organization of Manual

The development and purposes of this manual were discussed previously in this chapter. Chapter 3 describes a “Minimum Chart of Accounts” that will meet federal and state reporting requirements. Chapter 5 provides a definition of all funds and Chapters 6-11 provide an expanded version of the minimum chart of accounts as well as definitions for those accounts included in the minimum chart of accounts.

Chapter 2 REVENUE AND EXPENDITURE RECOGNITION REQUIREMENTS

The following are requirements that should be reported in the district's Budget and Annual reports. Account classification is made per the *Wisconsin Uniform Financial Accounting Requirements* (WUFAR).

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. An allocation of levy between fiscal years is not made.

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 for equipment maintenance 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 expenditure during the fiscal period in which the work was completed. Equipment is recorded as expenditure when placed in service.

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 expenditure in the fiscal year in which employee services are provided.

ACCUMULATED COMPENSATED ABSENCES

Accumulated unpaid vacation, sick leave, earned "comp" time is recognized as 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.

UNSETTLED EMPLOYEE CONTRACTS

Payroll and related benefit costs are recorded as fiscal period expenditures to the extent that they are costs associated with implemented (including implemented "QEO") bargaining agreements. If the district and an employee bargaining unit do not have an implemented agreement, recording any increased costs above the most recent agreement is limited to the lower of the district's or bargaining unit's final offers submitted to the Wisconsin Employment Relations Commission (WERC). The district shall amend its Annual Report as necessary to reflect any changes in reported costs in accordance with the preceding. Such agreements must be implemented by the October 1 following the June 30 fiscal year end. Statute 120.18(1)(gm)

SELF-FUNDED HEALTH BENEFITS

Expenditures for self - funded health benefits are limited to cost 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 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. No offset for the revenue received or anticipated revenues is made against expenditures. If reimbursements are due the district from a CESA 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 debt (bonds, notes, state trust fund loans, land contracts, capital leases) is 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 and capital leases. Principal and interest expenditures on long term debt are recorded when payment due.

TEMPORARY BORROWING INTEREST COST

Temporary borrowing interest cost is accrued during the fiscal period. Accrued interest payable is recorded at 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

Used in its entirety, the handbook classification structure (particularly the expenditure classifications) can generate large amounts of detailed data. However, much of the classification system described herein is offered for the optional use of the LEA. Hence, a LEA may choose, in a number of ways, which parts of the system it needs or wants to use. It may choose:

1. Not to use certain dimensions at all;

2. To consolidate certain dimensions in its own local chart of accounts;

3. To use less (or more) than the number of digits described for any particular dimension in this handbook.

Using this handbook, the district's first task then is to decide what additional classifications it wishes to use for its own purposes. Thus, each LEA will develop its own chart of accounts as it selects the dimensions and categories of accounts suitable to its specific needs. Whatever system a district chooses, it must follow a certain minimum list of those classifications to meet federal and state reporting requirements.

Analyzing transactions of LEAs for classification requires considerable knowledge of school funds and accounts. There is no real substitute for experience in exercising this function.

Chapter 4 FUND DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

A fund is an 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. The Department of Public Instruction requires reporting of various revenues and expenditures within specified funds.

10 GENERAL FUND

20 SPECIAL PROJECT FUNDS

- 21 Special Revenue Trust Fund
- 23 TEACH Fund
- 27 Special Education Fund
- 29 Other Special Projects 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
- 48 TIF Capital Improvement Levy Fund
- 49 Other Capital Projects Fund

50 FOOD SERVICE FUND

60 AGENCY FUND

70 TRUST FUNDS

- 72 Private Purpose Trust Fund
- 73 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

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding.

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
The general 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 Trust Fund
This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. 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. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

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
The 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 Project Funds
Used to report special revenue K - 12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. The district may account for in such programs in Funds 22, 24, 25, 26, 28 (which are not presently assigned by DPI 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 as 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 subfund 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. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

Fund 99 Other Package and Cooperative Program Funds
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 debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. TEACH loan payments are not recorded in a debt service fund unless the district has incurred the TEACH debt as general obligation debt. TEACH debt is usually incurred as a capital lease transaction.

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.

Subfunds may be established for various debt issues. If subfunds 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 statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

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 with annual meeting approval only. Expenditures is financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 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 subfund 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 with tax levy per statute 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 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 48 TIF Capital Improvement Levy Fund
Projects financed with a tax levy per statute 120.135. 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 Funds
Used to report capital project fund activities not required to be reported in Funds 41 or 48. The district may account for in such projects in Funds 42, 43, 46, 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 and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are 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 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. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

Statute 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.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered a "operation" levy subject to s. 120.10(8) and s. 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 Projects 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 Agency 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 s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. 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.

Agency Fund

Fund 60 Agency Fund
This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c) (3) entity. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds.

Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

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.

Fund 72 Private Purpose Trust Fund
This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

Fund 73 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 the external (non-district) portion of investment pools sponsored by the district.

Chapter 6 FUNCTION DIMENSION SUMMARY

(Functions displayed with an asterisk will also be found on the Special Education Claim form PI1505SE)

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 Foreign Languages
- 123 100 Classical Languages
- 123 200 Modern Foreign Languages
- 123 300 Humanities
- 123 900 Other Foreign 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 Handicapped
		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 (Function 145 000 is also reported in the non-financial tables and is used to calculate categorical aid)
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/Sensory Handicapped*
156 100 Deaf and Hard of Hearing Impairment*
156 200 Homebound*
156 600 Speech/Language*
156 700 Visually Impaired*
156 800 Hospital Instruction*

158 000 Combined Cost Reporting—Special Education*

159 000 Other Special Curriculum*
159 100 Special Education Program Aide*
159 200 Special Education Short-Term Substitute Teachers*
159 300 Special Education Specialty Teachers*

160 000 CO-CURRICULAR ACTIVITIES

161 000 Academic
161 300 Co-Educational
161 900 — 161 999 May be Assigned by Local School District

162 000 Athletic/Sport

162 100 Females
162 200 Males
162 300 Co-Educational
162 400 Miscellaneous
162 900 — 162 999 May be Assigned by Local School District

163 000 Music (Co-Curricular Activities)
163 300 Co-Educational
163 900 — 163 999 May be Assigned by Local School District

164 000 School/Public Service
164 300 Co-Educational
164 900 — 164 999 May be Assigned by Local School District

165 000 Social
165 300 Co-Educational
165 900 — 165 999 May be Assigned by Local School District

166 000 Classes
166 300 Co-Educational

170 000 OTHER SPECIAL NEEDS

171 000 Culturally/Socially Disadvantaged

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 Direction of Social Work
212 200 Social Work
212 900 Other Social Work

213 000 Guidance
213 100 Direction of Guidance
213 200 Counseling
213 300 Appraisal

213 400 Information
213 500 Placement
213 900 Other Guidance

214 000 Health
214 100 Direction of Health
214 200 Medical
214 300 Dental
214 400 Nursing
214 900 Other Health

215 000 Psychological Services*
215 100 Direction of Psychological Services
215 200 Direct Psychological Services
215 900 Other Psychological Services

216 000 Speech Pathology/Audiology

217 000 Attendance
217 100 Direction of Attendance
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
221 900 Other Improvement of Instruction

222 000 Library Media (Common school fund categorical aid calculates off of Object 430 Function 222000)
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*
223 700 Vocational Education
223 900 Other Instructional Staff Supervision and Coordination

229 000 Other Instructional Staff Services

230 000 GENERAL ADMINISTRATION

231 000 Board of Education
- 231 100 Board Members
- 231 400 Election
- 231 500 Legal
- 231 600 School Census
- 231 700 Audit
- 231 900 Other Board of Education

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

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 Special Education 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 Special Education**
- **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

266 000 Technology Services
- 266 100 Direction of Technology
- 266 200 Systems Analysis
- 266 300 Programming
- 266 400 Operations
- 266 900 Other Technology Services

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
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 DISBURSEMENTS

430 000 PURCHASED INSTRUCTIONAL SERVICES

431 000 General Tuition—Non-Open Enrollment
433 000 Co-Curricular Cooperative Program Charges
435 000 General Tuition—Open Enrollment
436 000 Special Education Tuition/Instructional Services—Non-Open Enrollment
437 000 Special Education Tuition—Open Enrollment

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.*

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.

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 or for personal use.

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 the handicapped special needs pupil 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. *Appropriate sub-function coding will be necessary for claiming Driver's Education Aid*.

150000 Special Education Curriculum

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils. *Appropriate sub-function coding will be necessary for claiming Special Education Aid*.

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 Culturally/Socially Disadvantaged

Instructional activities designed to assist students in interaction with others and in responding to the social demands of the environment.

172000 Gifted & Talented

Instructional activities for the mentally gifted or talented.

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.

200 000 SUPPORT SERVICES

211000 Direction of Pupil Services

Activities associated with the directing, managing and supervising of the pupil service program. EEN activities performed by eligible personnel are to be coded to function 223 300 "Exceptional Education Supervision and Coordination".

212000 Social Work

Activities investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

213000 Guidance

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

214000 Health

Physical and mental health services that are not direct instructional activities. Include here activities that provide students with appropriate medical, dental, and nursing services.

215000 Psychological Services

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students staff and parents.

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.

218200 Physical Therapy
Physical therapy activities for pupils with disabilities as determined by an IEP team.

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. **All college credit reimbursements to staff and direct district payments to colleges and universities should be coded to Function 221300**. Staff reimbursements would use Object 291 and payments directly to the college or university would be 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.

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. *Use of appropriate coding within the Object 430 account series will necessary to claim Common School Fund "Library" aid.*

223100 Athletics Supervision & Coordination
Activities involving supervision and coordination of the athletic program.

223300 Special Education Supervision & Coordination
Activities involving special education program supervision and coordination by personnel with approved special educational leadership certification. Include here associated costs such as clerical assistance, travel, supplies, etc.

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 240 000, "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 254 000 "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 reseeding, 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

Includes the purchase of vehicles used for maintenance activities, including vehicles acquired through a lease-purchase arrangement.

254900 Other Maintenance

Maintenance activities 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 (including special education) services.

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.

256220 District Operated Pupil Transportation - Shuttle Service

Transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" (statute 121.85) purposes.

256240 District Operated Pupil Transportation - Co curricular Activities

Transportation for pupils to participate in co-curricular activities.

256250 District Operated Pupil Transportation - Special Education

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 Operate 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 capital lease or "installment" purchase arrangement. Vehicle fuel for district-owned vehicles would be charged to function 256 210 and fuel purchased for contracted buses (vehicles) should use Function 256 600 with corresponding 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, specifically function 253 500. 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.

256720 Contracted Pupil Transportation - Shuttle Services
Contracted transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" purposes.

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.

256740 Contracted Pupil Transportation – Co-curricular activities
Contracted transportation for pupils participating in co-curricular activities.

256750 Contracted Pupil Transportation - Special Education
Approved transportation in contracted operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's 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 concern 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, personnel, and information technology services. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in function 221 000 "Improvement of Instruction."

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 256 000 "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, capital leases, and land contracts that were recorded as a financing source in a capital projects fund when incurred. 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.

292000 Other Retiree Payments

Expenditures for post retirement health benefits 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.

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 Title 1 expenditures related to training provided to Private schools are coded here. Expenditures for Family Literacy services including child care provided during parent involvement activities is coded here. Payments made by Title 1 Spotlight Schools to neighboring districts would code the payment 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.

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 Fiduciary Fund Expenditures
Expenditures from a fiduciary fund, Funds 72, 73, or 76.

431000 General Tuition—Non-Open Enrollment
Payments to other public and private agencies for instructional services other than special education or co-curricular activities, not as a result of open enrollment. Include here the portion of the tuition that represents the open enrollment flat rate amount used as a base for calculating the non-open enrollment tuition for special education students not attending under open enrollment.

433000 Co-Curricular Cooperative Program Charges
Payments to another district for paying district's share of a cooperative co-curricular program.

435000 General Tuition--Open Enrollment
Cost for pupils attending other districts under the public school district open enrollment option. The Department of Public Instruction makes a payment to the other districts for pupils attending on behalf of the resident district. The source of this payment is the resident district's state aid entitlement. The source of this payment for non-special education students is the resident district's state aid entitlement. Include here the flat rate amount for special education students attending under open enrollment.

436000 Special Education Tuition/Instructional Services--Non-Open Enrollment
Charges to district for instructional services required by an IEP for pupils NOT participating in the public school district open enrollment program. Include here contracted services for parentally placed private school students with disabilities under a service plan. *This function is used only for instructional services. Payments for support service activities should be coded to the appropriate support service function.* Include here only the additional amount for instructional services over the open enrollment flat fee rate for special education students not participating under open enrollment. Open enrollment flat rate amounts for non-open enrollment students should be recorded to fund 10, Function 431000.

437000 Special Education Tuition--Open Enrollment
Charges to district for instructional services required by an IEP for pupils participating in the public school district open enrollment program. The district makes a payment based on a tuition agreement with the districts the pupils are attending. *This function is used only for instructional services. Payments for support service activities should be coded to the appropriate support service function.* Include here only the additional amount for instructional services over the open enrollment flat fee rate for special education students participating under open enrollment. Open enrollment flat rate amounts for open enrollment students should be recorded to fund 10, Function 435000.

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 used with a Source code when it is not necessary to identify a revenue or financing source with a specific function.

Required Reporting Codes
Optional Codes for local use

100 TRANSFERS – IN FROM ANOTHER FUND

OPERATING TRANSFERS

- 110 General
- 123 TEACH
- 130 Debt Service
- 149 Other Capital Projects
- 150 Food Service
- 180 Community Service
- 193 TEACH Cooperative Fund
- 199 Other Cooperatives Fund

INDIRECT COST TRANSFERS

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

RESIDUAL BALANCE TRANSFERS

- 121 Special Revenue Trust Fund
- 129 Other Special Projects 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 Sale of Vocational Education Projects
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—Nonspecial Education
316 State Aid Transit From WI Districts—Special Education
317 Transit of Federal Aids from WI Districts

340 Payments for Services
341 Non-Open Enrollment--General Tuition-- from WI School Districts
343 Charges for Co-curricular Activities to WI School Districts
345 Open Enrollment--General Tuition--from WI School Districts
346 Non-Open Enrollment--Special Education Tuition--from WI School Districts
347 Open Enrollment--Special Education Tuition--From WI School Districts
348 Transportation Fees from other WI School Districts
349 Payments for Other Services Provided WI School Districts

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 Non-Special Education State Aid 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 CESAs

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
- 624 Special Education Tuition—State Paid

650 State "SAGE" Aid

660 State Revenue Through Local Governments

690 Other Revenue from State Sources
- 691 State Tax Exempt Computer Aid
- 693 School District Consolidation Aid
- 694 Sparsity Aid
- 699 Other State Revenue

700 REVENUE FROM FEDERAL SOURCES

710 Federal Aid – Categorical
- 711 High Cost Special Education Aid
- 713 Federal Vocational Education Aid Through DPI
- 714 Donated Commodities
- 715 Cash in Lieu of Commodities
- 717 Federal Food Service Aid
- 718 ARRA Education Stabilization Fund
- 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
- 752 ESEA Title V

760 Job Training Partnership Act (JTPA)
- 762 JTPA Grant
- 763 Federal School to Work Opportunities

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 sales
- 862 Land and Real Property Sales
- 869 Other sales

870 Long-Term Debt Proceeds
- 873 Long-Term Loans
- 874 State Trust Fund Loans
- 875 Long-Term Bonds
- 876 TEACH Loans
- 877 Land Contracts
- 878 Capital 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
- 959 Other Contributions

960 Adjustments
- 961 Cash
- 962 Inventory
- 964 Insurance Dividends 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 Equalization Aid Refund

980 Medical Service Reimbursements

989 Other Medical Service Reimbursement

990 Other Miscellaneous Revenues

Chapter 9 SOURCE DEFINITIONS

The Source dimension is used to classify revenues and other sources of income according to their origins. Revenue is (1) an increase of assets which does not represent recovery of expenditures and which does not increase liabilities by an identical amount or (2) a decrease in liabilities which does not cause an increase in other liabilities or a decrease in assets. The exchange of one type of asset for another (as in the sale of equipment for cash) does not represent a revenue. Revenue increases both the assets and the equity of the district as a whole.

100 Interfund Transfers

Operating Transfers from Another Fund (Must be Used with Function 411000). Only following operating transfers are allowed

110 General Fund
123 TEACH
130 Debt Service
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 following indirect cost transfers are allowed.

121 Special Revenue Trust Fund
127 Special Education Fund
129 Other Special Projects 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 following residual transfers are allowed.

121 Special Revenue Trust Fund
129 Other Special Projects 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 statute 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 statute 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 noncapital 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.

263 Vocational Education Projects
Revenue received from the sale of a vocational education project. (A garage or house built as a project and then sold would be an example).

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 drivers 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 Interdistrict 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. Included here are transits of High Cost Special Education aid received. 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. Included here are transits of High Cost Special Education aid received.

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 Non-open Enrollment General Tuition from WI School Districts
Charges to other Wisconsin school districts for non-special education instructional services provided to pupils not participating in the Open Enrollment Program.

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 Open Enrollment General Tuition from WI School Districts
Charges to other Wisconsin school districts for non-special education instructional services provided to pupils participating in the Open Enrollment program.

346 Non-open Enrollment Special Education Tuition from Wisconsin School Districts
Charges to other Wisconsin school districts for special education instructional services provided to pupils not participating in the Open Enrollment Program.

347 Open Enrollment Special Education Tuition from Wisconsin School Districts
Charges to other Wisconsin school districts for special education instructional services provided to pupils participating in the Open Enrollment Program.

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 Provided Wisconsin School Districts
Include here payments received for educational related non-instructional services not required to be recorded elsewhere. Payments from other Wisconsin districts for pupil transportation services is recorded in 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 Interdistrict Payments outside Wisconsin

440 Interdistrict 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 for participation in co-curricular activities credited to 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.

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 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 payer is using funds from a federal grant program for the payment

515 Non-Special Education State Aid 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. State special education aid transit is coded to source 516.

516 State Special Education Aid Transited through CESAs or intermediate sources
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 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.

530 Payments for Services from CCDEBs
Revenue from a CCDEB for educational services provided 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 educational 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 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 and CCDEBs 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 revenues reimbursements transited from a CESA for specified medical services provided district residents.

589 Other Medical Insurance Payments from CESAs
Revenue other than Medicaid reimbursements received from insurance providers or other payers for specified medical services provided district residents and transmitted from a CESA.

590 Other Payments from CESAs
Revenue received from a CESA (or other intermediate unit) that is not required to be reported elsewhere.

600 Revenues from State Sources

NOTE: 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 "EEN" 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. Per pupil adjustment aid is included here.

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.

650 State SAGE Aid
Revenue for SAGE 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 PILT payments for DNR property here as well as "passed through" state grant payments received from 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
Revenue from agencies other than DPI.

691 State Tax Exempt Computer Aid
Payments received from the Wisconsin Department of Revenue for computers not included on personal property tax roll.

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

699 Other State Revenue
Revenues from state sources other than the DPI and not required to be recorded elsewhere. TEACH grant revenues are recorded in source 699 revenues. Also recorded here are state funds 'passed through' a non-profit organization.

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.

711 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 711.

713 Federal Vocational Education Aid Through DPI
Payments for vocational education related programs received from DPI. 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 account 415, Food.

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.

718 ARRA Education Stabilization Fund
Federal aid received pursuant to the American Recovery and Reinvestment Act identified on online Aids Register as Source 718. These funds will help stabilize state and local government budgets in order to minimize and avoid reductions in education and other essential public services.

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.

750 Improving America's Schools Act (IASA)
Revenue from the federal government received through DPI for IASA Title programs.

751 ESEA Title I
Revenue for ESEA Title I program received from the DPI. Include here revenue identified as ESEA Title 1. Record here only aid identified on online Aids Register as source 751.

752 ESEA Title V
Revenue for ESEA Title V program received from the DPI. Include here revenue identified as ESEA Title V. Record here only aid identified on online Aids Register as source 752.

760 Job Training Partnership Act (JTPA)
Revenue from the federal government received through DPI for the JTPA and school to work program.

762 JTPA Grant
Revenue received from the DPI for Job Training Partnership Act. Record here only aid identified on online Aids Register as source 762.

763 Federal School to Work Opportunities
Revenue received from the DPI for the federally funded school to work program. Record here only aid identified on online Aids Register as source 763.

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 received through a state agency other than DPI. Include 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.

790 Other Revenue from Federal Sources

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.

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. Sale of non-capital items is recorded under source 260.

861 Equipment Sales
Revenue from the sale of tangible equipment. Also included are insurance claim proceeds due to equipment loss.

862 Land and Other Real Property Sales
Revenue from the sale of land or buildings. Also included are insurance claim proceeds related to land or other real property loss.

869 Other sales
Revenue from the sale of other fixed assets not classified in either Source 861 or 862. Other insurance claims proceeds for other fixed asset losses are recorded here.

870 Long-Term Debt Proceeds
Proceeds from the incurrence of long term obligatory debt. The establishment of an irrepealable tax levy is required for repayment of principal and interest on long term debt.

873 Long-Term Loans
Promissory note borrowing by district under statute 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 statute 67.05. Proceeds and their use recorded in Fund 40 unless for refinancing, in which case Fund 30 is used.

876 TEACH Loans
Loans (either as a "capital" lease or "general obligation" debt) from the Wisconsin TEACH Board.

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 Capital Leases
Value of property acquired using capital lease "lease purchase" or "installment purchase". Record with offsetting charge to appropriate 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 an 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 an 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 an 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
Recorded only in Fund 73
Unrealized gains incurred in connection with Fund 73 investments only. Realized gains on investments in other funds are reported using Source code 280.

959 Other Contributions
Other contributions to an employee benefit trust fund including termination benefits such as the conversion of sick leave upon retirement and TSA 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 Dividends and Reimbursements
Proceeds from insurance settlements for non-capital losses. Record insurance rebate "dividends" or refunds of prior year insurance premiums under source 971.

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. Adjustments resulting from trade ins of equipment acquired pursuant to a capital lease would be included here.

970 Refund of Disbursement
Refund related to prior year expenditure.

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, Microsoft Settlement proceeds 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. P-Card rebates are coded here even if they relate to the current fiscal year.

972 Property Tax and Equalization Aid Refund
Refund related to prior year expenditure coded to object 972. Also included are equalization aid refunds and taxpayer levy refunds. Rescinded or refunded property taxes are recorded here. Receipts for "Sharing of Non-Manufacturing Omitted Property Taxes" are also coded here.

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.

990 Miscellaneous
Any revenue not required to be reported elsewhere. Includes land use penalty received from municipalities and timber sales revenue. Also included are restitution payments received and settlement proceeds from a lawsuit. Flex Plan forfeitures 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 for Employees
293 Miscellaneous Benefits
295 Taxable Meals
296 Other taxable employee benefits

300 PURCHASED SERVICES

310 Personal Services
- 311 IEP Personal Purchased Medical Services

320 Property Services
- 323 Operational Services
- 324 Maintenance Services
- 327 Construction Services
- 329 Other Property Services

330 Utilities
- **331 Gas for Heat**
- **332 Oil for Heat**
- **333 Coal and/or 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**
- **344 Contracted Service Travel—IEP Medical Services**
- **345 Pupil Lodging and Meals**
- **346 Employee Travel for IEP Medical Services**
- **348 Vehicle Fuel**

350 Communication
- 351 Advertising
- 352 Photography
- 353 Postage
- 354 Printing & Binding
- 355 Telephone
- 356 Educational Television
- 357 Educational radio
- 358 On-line communications—use of computers and modems to access electronic bulletin boards, mail and databases
- 359 Other Communications

360 Information Technology

370 Payment to Non-Governmental Agencies and Individuals

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.)

390 Intergovernmental Payments for Services—Purchased IEP Medical Services
391 Payment to Municipality
395 Payment to County
399 Payment to WTCS District

400 NON-CAPITAL OBJECTS

410 Supplies
411 General Supplies
413 Computer Supplies
415 Food
416 Medical Supplies
417 Paper
418 Medical Supplies for IEP Medical Services

420 Apparel

430 Instructional Media
431 Audiovisual
432 Library Books
433 Newspapers
434 Periodicals
435 Computer Software Programs
438 Microfilm
439 Other 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-Instructional Computer Software

490 Other Non-Capital Items

500 CAPITAL OBJECTS

510 Sites
- **511 Site Purchase**
- **517 Site Rental**

520 Site Components
- **521 Site Improvements Addition**
- **522 Site Improvements Replacement**

530 Buildings
- **531 Building Acquisition**
- **537 Building Rental**

540 Building Components
- **541 Building Improvements Addition**
- **542 Building Improvements Replacement**

550 Equipment/Vehicle -- Initial Purchase
- 551 Equipment/Vehicles—Not Depreciated
- 552 Equipment/Vehicles—Group Depreciation
- 553 Equipment/Vehicles—Individually Depreciated

560 Equipment/Vehicle--Replacement
- 561 Equipment/Vehicles—Replacement—Not Depreciated
- 562 Equipment/Vehicles—Replacement—Group Depreciation
- 563 Equipment/Vehicles -- Replacement—Individually Depreciated

570 Rental of Equipment/Vehicles
- 571 Equipment Rental
- 572 Vehicle Rental

600 DEBT RETIREMENT

670 Principal
- **673 Long-Term Note Principal**
- **674 State Trust Fund Loan Principal**
- **675 Long-Term Bond Principal**
- **676 TEACH Loan Principal**
- **677 Land Contract Principal**
- **678 Capital Lease Principal**

680 Interest
- **682 Temporary Note Interest**
- **683 Long-Term Note Interest**
- **684 State Trust Fund Loan Interest**
- **685 Long-Term Bond Interest**
- **686 TEACH Loan Interest**
- **687 Land Contract Interest**
- **688 Capital 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 Worker's 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**
- **829 Other Projects**

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

840 Capital Projects
- **849 Other Capital Projects Fund**

850 Food Service

890 Other Cooperatives Funds

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 Prior Year Revenue
- **971 Refund payment**
- **972 Property Tax Chargeback and Equalization 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**
- **998 Unrealized Losses on Investments (Fund 73 only)**
- **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 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 and TSA payments could recorded with this Object.

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, used with function 221 000 "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 290 000 "Other Support Services." Cash payments to employees in lieu of health insurance is 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. 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 400000 series account using Objects 370 through 389. Conference registration fees are recorded here.

320 PROPERTY SERVICES
Used only with functions and sub-functions in the 253 000, 254 200, 254 300, 254 410, 254 490, 254 500, 254 900, 255 000, 256 500, 256 600, 257 000, 258 000, 310 000 and 390 000 series
Property related services provided by other than district employees in connection with the cleaning (used with function 253 000 "Operation"), repair (used with function 254 000 "Maintenance and Repairs"), construction (used with function 255 000 "Facilities Acquisition and Remodeling") and transportation vehicle operation and repair (used with function 256 000 "Pupil Transportation").

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 are recorded under other object accounts such as salaries, benefits, supplies, etc. as appropriate. This account is the total of object accounts 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

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

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, extra curricular activities. Include transportation cost for students between school sites.

342 EMPLOYEE TRAVEL
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
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.

344 CONTRACTED SERVICE TRAVEL—IEP MEDICAL SERVICES
Travel expenses as itemized by qualified medical practitioners, who are not district employees, providing IEP medical services to the district. Non-itemized costs related to IEP medical services are recorded in Object 311.

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.

346 EMPLOYEE TRAVEL FOR IEP MEDICAL SERVICES
Travel expenses incurred by district employees while performing IEP medical services. Costs reported here include transportation costs, meals, lodging and incidentals.

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 telephone, postage, printing, educational television and radio, computer on-line and Internet access, advertising, commercial photography. Telephone cost normally is used with function 260 000 “Central Services.”

360 INFORMATION TECHNOLOGY
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 systems analysis, programming, computer time, and other information technology services from vendors other than governmental units. Payments to other districts, CESAs and other governments are coded to the object 380 series.

370 PAYMENT TO NON-GOVERMENTAL AGENCIES AND INDIVIDUALS
Used only with functions and sub-functions in the 431 000, 436 000 series
Payments for instructional services provided by individuals and private or non-profit organizations. Payments to individuals and private or non-profit organizations for support services are coded to the appropriate 200000 Function and appropriate 300 Object accounts. Payments to other districts, CESAs and other governments are coded to the Object 380 series.

380 INTER-GOVERNMENTAL PAYMENTS FOR SERVICES *(Reported in Fund 10)*
Payments to other governmental units for services unless specified as being required to be coded elsewhere. The total of objects 381 through 389.

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 that are not required to be recorded elsewhere. 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 educational services. 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 educational services and other payments not required to be coded elsewhere.

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 districts located outside Wisconsin.

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 educational services and other payments not required to be coded elsewhere. 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" not required to be coded elsewhere. “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 provided the district. Commodity handling charges would use this Object code and Function 257 000.

388 PAYMENT TO FEDERAL GOVERMMENT
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 federal government for services provided district.

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 provided to the district.

390 INTERGOVERNMENTAL PAYMENT FOR SERVICES—PURCHASED IEP MEDICAL SERVICES
(Reported in Fund 27)
Payments to other governmental units for IEP medical services unless specified as being required to be coded elsewhere.

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 intended to be worn on the human body except prosthetics like glasses and hearing aids. Apparel includes clothes, such as shirts, blouses, pants, skirts, shoes and socks; protective gear such as aprons, goggles, shoulder pads, and overshoes; costumes and 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 or equipment. If the item is cataloged and housed in a central library or media center, function 222 000, “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. Include here the cost of site licenses for instructional software purchases. Also included here are library automation software , online instructional software and related software components or licenses.

440 NON-CAPITAL EQUIPMENT

Used with all functions and sub-functions except those in the 254 600, 256 200 (except 256 290), 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 the purchase is being made with Federal funds the threshold cannot exceed $5,000 for that 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. Include here 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.

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-INSTRUCTIONAL COMPUTER SOFTWARE

Used with all functions and sub-functions in the 200 000 (except 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000), 260 000 and 400 000 series

Pre-programmed computer applications used for other than instructional purposes. Included here is software for operating local or area wide networks as well as software or site licenses that extend users’ access to other software. Also included here are associated manuals, documentation, and cost of assistance or updates. Computer supplies such as blank diskettes are coded to Object 411, “Computer Supplies”. Library automation software and related software components or licenses should be coded to Object 435.

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 “Instructional Media”.

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”.

517 SITE RENTAL
Used only with functions in the 255 000 series
Sites rented for district use. Sites that are acquired by a "capital lease", land contract, or "installment purchase" is coded to object 511, “Site Purchase”.

520 SITE COMPONENTS *(Reported in Funds 10 & 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 320, “Property 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 320, “Property Services.”

530 BUILDINGS *(Reported in Funds 10 & 40)*
Expenditures for existing buildings acquired by the district are included here. Buildings constructed for the district by other than district staff are coded to object 320, "Property 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 other than district staff are coded to Object 320, “Property Services.”

537 BUILDING RENTAL
Used only with functions in the 255 000 series
Buildings rented for district use. Buildings that are acquired by a "capital lease", land contract, or "installment purchase" is coded to object 531, “Building Purchase”.

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 320 "Property 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 320 “Property 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 320 “Property Services.”

550 EQUIPMENT/VEHICLE —INITIAL PURCHASE

Used with all functions and sub-functions except those in the 256 200, 256 300, 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.

Purchases using Common School Fund aid for school library computers and related software if housed in the school library should use Object 550/560 even if amounts expended are less than district's capitalization threshold.

The following subaccounts are optional at district.

551 EQUIPMENT/VEHICLES—NOT DEPRECIATED

Equipment and vehicle additions with a per unit cost which is under the district's capitalization threshold. The value of the items coded to this account are not required to be depreciated pursuant to GASB 34; however, the district may, at its option, maintain individual or group property records for items recorded here for insurance or other control purposes. If item is purchased with Federal fund the threshold cannot be greater than $5,000.

552 EQUIPMENT/VEHICLES—GROUP DEPRECIATION

Equipment and vehicle additions with a per unit cost under the district's capitalization threshold but when grouped together have a combined value which warrants depreciation. The value of the items coded to this account are grouped into specific categories for depreciation calculation pursuant to GASB 34. If item is purchased with Federal funds the threshold cannot be greater than $5,000.

553 EQUIPMENT/VEHICLES—INDIVIDUALLY DEPRECIATED

Equipment and vehicle additions with an acquisition cost equal to or greater than the district's capitalization threshold and for which items are individually depreciated pursuant to GASB 34. If item is purchased with Federal funds the threshold cannot be greater than $5,000.

560 EQUIPMENT/VEHICLE REPLACEMENT

Used with all functions and sub-functions except those in the 256 200, 256 300, 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.

Purchases using Common School Fund aid for school library computers and related software if housed in the school library should use Object 550/560 even if amounts expended are less than district's capitalization threshold.

The following subaccounts are optional at district.

561 EQUIPMENT/VEHICLES—REPLACEMENT—NOT DEPRECIATED

Equipment and vehicle replacements with a per unit cost which is under the district's capitalization threshold. The value of the items coded to this account are not required to be depreciated with the district's adoption of GASB 34; however, the district may, at it's option, maintain individual or group property records for items recorded here for insurance or other control purposes. . If item is purchased with Federal fund the threshold cannot be greater than $5,000.

562 EQUIPMENT/VEHICLES—REPLACEMENT—GROUP DEPRECIATION

Equipment and vehicle replacements with a per unit cost under the district's capitalization threshold but when grouped together have a combined value which warrants depreciation.. The value of the items coded to this account are grouped into specific categories for depreciation calculation pursuant to GASB 34. . If item is purchased with Federal funds the threshold cannot be greater than $5,000.

563 EQUIPMENT/VEHICLES—REPLACEMENT—INDIVIDUALLY DEPRECIATED
Equipment and vehicle replacements with an acquisition cost equal to or greater than the district's capitalization threshold and for which items are individually depreciated pursuant to GASB 34. If item is purchased with Federal funds the threshold cannot be greater than $5,000.

570 EQUIPMENT RENTAL
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 rentals (including vehicles). Equipment acquired with a capital lease or through an installment purchase is coded to either object 550, "Equipment /Vehicle—Initial Purchase" or object 560, "Equipment/Vehicle-- Replacement" for the full value of the item with a corresponding amount recorded in source account 878, "Capital Lease." Vehicles operated under "operating leases" would use Object 570.

600 DEBT RETIREMENT

670 PRINCIPAL *(Reported in Funds 30, 38, 50)*
The total of principal expenditures accounts 673 through 678. Fund 50 only allows for capital lease.

673 LONG-TERM NOTE PRINCIPAL
Used only with functions and sub-functions in the 280 000 series
Principal payments on promissory notes issued per statute 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 TEACH LOAN PRINCIPAL
Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payments on loans from the "TEACH" Wisconsin TEACH Board. Payments to a CESA for the district's share of state trust fund loans is recorded in object 674.

677 LAND CONTRACT PRINCIPAL
Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payment on land contract incurred by district.

678 CAPITAL LEASE PRINCIPAL
Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payment on capital lease incurred by district. Also include here principal payments on agreements identified as "installment purchase" by vendor. Payments for loans from the "TEACH" Board are to be recorded in object 676.

680 INTEREST *(Recorded in Funds 30, 38, 50)*
Payments by district for use of borrowing proceeds. Fund 50 only allows for capital lease.

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 TEACH LOAN INTEREST
Used only with functions and sub-functions in the 281 000 and 282 000 series
Interest payments on loans from the “TEACH” Wisconsin TEACH Board. Payments to a CESA for the district’s share of a state trust fund loan is recorded in object 674.

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 CAPITAL LEASES INTEREST
Used only with functions and sub-functions in the 281 000 and 282 000 series
Interest payment on a capital lease or “installment contract” incurred by district. Payments for loans from the "TEACH" Board are to be recorded in object 686.

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 (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 workman's 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, Judgments.

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 functions and sub-functions in the 270 000 series
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 270 000.

730 UNEMPLOYMENT COMPENSATION
Used only with functions and sub-functions in the 270 000 series
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 PROJECT 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 functions and sub-functions in the 411 000 and 419 000 series
Interfund transfer to the Non-Referendum Debt Fund.

839 TRANSFER TO REFERENDUM DEBT FUND
Used only with functions and sub-functions in the 411 000 and 419 000 series
Interfund transfer to the Referendum Debt Fund.

840 TRANSFER TO CAPITAL PROJECTS FUND

849 TRANSFER TO OTHER CAPITAL PROJECTS FUND
Used only with functions and sub-functions in the 419 000 series
Interfund transfer to the Other Capital Projects Debt Fund.

850 TRANSFER TO FOOD SERVICE FUND
Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the Food Service Fund.

890 TRANSFER TO OTHER COOPERATIVES FUND
Used only with functions and sub-functions in the 411 000 series
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 functions and sub-functions in the 491 000 series
Payments of receipts shared with a non-governmental organizations, such as the WIAA for tournaments.

933 SHARED RECEIPT DISTRIBUTION TO SCHOOL DISTRICTS
Used only with functions and sub-functions in the 491 000 series
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 functions and sub-functions in the 491 000 series
Payments to other districts resulting from participating in state funded consortium or 'mini-grant" programs. Transit of state handicapped aid is coded to object 936 "Transit of Handicapped Aid".

936 STATE SPECIAL EDUCATION AID TRANSITED TO OTHERS
Used only with functions and sub-functions in the 491 000 series
Payments to another district transmitting the receiving district's share of aid received for special education programs resulting from tuition or cooperative arrangements. Included here are transits of High Cost Special Education aid.

937 FEDERAL GRANTS TRANSITED TO OTHERS
Used only with functions and sub-functions in the 491 000 series
Payments to other districts resulting from participating in federally funded consortium or "mini-grant" programs. Included here are transits of High Cost Special Education aid.

939 OTHER REVENUE TRANSITED TO OTHERS
Used only with functions and sub-functions in the 491 000 series
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: bank service charges for checking accounts, vehicle license, 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 functions and sub-functions in the 491 000 series
Payment by made district to another district as a result of reorganization settlement.

960 ADJUSTMENTS

961 CASH BALANCE ADJUSTMENT
Used only with functions and sub-functions in the 492 000 series
Adjustment resulting from irreconcilable variance in cash accounts

962 INVENTORY BALANCE ADJUSTMENT
Used only with functions and sub-functions in the 492 000 series
Adjustment resulting from variance between recorded supplies inventory and actual value on hand.

964 REALIZED LOSSES ON INVESTMENTS
Used with function 492 000
Realized losses incurred in connections with the sale of investments. Unrealized losses/gains are not recorded for DPI purposes except for Fund 73 investments which use Object 998. Gains from the sale of investments are recorded in Source 280.

965 SELF FUNDED HEALTH BENEFIT COST ADJUSTMENT
Used only with functions and sub-functions in the 492 000 series
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 functions and sub-functions in the 492 000 series
Other adjustments not required to be recorded elsewhere. Adjustments resulting from trade ins of equipment acquired pursuant to a capital lease would be included here.

970 REFUND OF PRIOR YEAR REVENUE

971 REFUND PAYMENT
Used only with functions and sub-functions in the 492 000 series
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.

972 PROPERTY TAX CHARGEBACK AND EQUALIZATION AID PAYMENTS
Use only with functions and sub-functions in the 492 000 series
Payments refunding prior year revenues that were not used to reduce district shared cost in the equalization 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 equalization aid computation.

980 MEDICAL SERVICE REIMBURSEMENT TRANSMITTAL

981 MEDICAID RECEIPTS TRANSMITTED TO OTHERS
Used only with functions and sub-functions in the 491 000 series
Transmittal of Medicaid reimbursements for medical services provided pupils from other districts.

989 OTHER MEDICIAL REIMBURSEMENTS TRANSITED TO OTHERS
Used only with functions and sub-functions in the 491 000 series
Transmittal of reimbursements, other than Medicaid, for medical services provided pupils from other districts.

990 MISCELLANEOUS

991 TRUST FUND EXPENDITURES
Used only with functions and sub-functions in the 420 000 series.
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 functions and sub-functions in the 420000 series.
Employee benefits paid from Fund 73 for pension benefits.

993 TRUST FUND DISBURSEMENTS—HRA
Used only with functions and sub-functions in the 420000 series.
Employee benefits paid from Fund 73 for health reimbursement arrangements. 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 functions and sub-functions in the 420000 series.
Implicit rate subsidy paid from Fund 73.

996 TRUST FUND DISBURSEMENT—TSA AND OTHER MISCELLANEOUS BENEFITS
Used only with functions and sub-functions in the 420000 series.
Payments for tax sheltered annuities and other benefits from Fund 73.

998 UNREALIZED LOSSES ON INVESTMENTS
Used with Function 420000 in Fund 73 only.
Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. Unrealized losses are only recognized for Fund 73 investments.

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

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**
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

800 000 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

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 Capital Leases Payable
842 700 TEACH Loans Payable

849 000 Other Long-Term Liabilities

900 000 FUND EQUITY

910 000 INVESTMENT IN FIXED ASSETS

930 000 FUND BALANCE

931 000 Fund Balance-Reserved (effective through June 30, 2010)
931 100 Reserved for Encumbrances
931 200 Reserved for Inventories
931 400 Reserved for Self-Insurance
931 450 Reserved for Elderly Nutrition Program
931 500 Reserved for Scholarships
931 710 Reserved for Long term Debt Refinancing
931 790 Reserved for other Debt Service Retirement
931 800 Reserved for Subsequent Year's Budget
931 900 Other Reserved Fund Balance

932 000 Designated Fund Balance (effective through June 30, 2010)

933 000 Unappropriated Fund Balance (effective through June 30, 2010)

935 000 Non-spendable Fund Balance (effective beginning July 1, 2010)

935 100 Non-spendable Fund Balance
935 200 Non-spendable Fund Balance: Corpus of Permanent Fund

936	**000**		**Restricted Fund Balance (effective beginning July 1, 2010)**
	936	**120**	**Restricted Fund Balance: Contractual Obligations**
	936	**110**	**Restricted Fund Balance: Self Insurance**
	936	**310**	**Restricted Fund Balance: Debt Refinancing**
	936	**320**	**Restricted Fund Balance: Debt Service Retirement**
	936	**500**	**Restricted Fund Balance: Food Service Programs**
	936	**800**	**Restricted Fund Balance: Elderly Nutrition Programs**
	936	**900**	**Restricted Fund Balance: Other**
937	**900**		**Committed Fund Balance (effective beginning July 1, 2010)**
938	**900**		**Assigned Fund Balance (effective beginning July 1, 2010)**
939	**900**		**Unassigned Fund Balance (effective beginning July 1, 2010)**

Chapter 13 BALANCE SHEET ACCOUNTS DEFINITIONS

Wisconsin school districts are required to use Generally Accepted Accounting Principles (GAAP). Revenues and expenditures of all funds, except nonexpendable trust funds, are recognized utilizing the modified accrual basis of accounting. Revenues and expenditures of nonexpendable trust funds are recognized utilizing the accrual basis of accounting. Each fund requires use of balance sheet accounts to fully disclose the district's financial condition.

Balance sheet accounting is based on the principle that Assets minus Liabilities equals Fund Equity. This principle is true for each fund and the subfunds within the funds.

The balance sheet series of accounts is composed of three main groups:

ASSETS	**700**	**000 series**
LIABILITIES	**800**	**000 series**
EQUITY	**900**	**000 series**

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 code or an ACCOUNT GROUP code in order to be complete.

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.

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 general fixed assets 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.

800 000 LIABILITIES

Liabilities are obligations owed by a district.

810 000 CURRENT LIABILITIES

Obligations 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. Detail 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

This account is used in Fund 60 to designate amounts owed to various student organizations.

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.

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.

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 is to equal 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

This account is used in Fund 60 to designate amounts owed to various parent organizations for funds being held by the District.

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 Capital Leases Payable

The unpaid principal balance of capital leases or “installment purchases” owed by the district.

842 700 TEACH Loans Payable

The unpaid principal balance of TEACH loans incurred by the district.

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.

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 Agency Funds or 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

931 000 Fund Balance - Reserved (effective through June 30, 2010)

931 100 Reserved for Encumbrances

This account represents the segregation of a portion of a fund balance to provide for unliquidated encumbrances.

931 200 Reserved for Inventories

This account represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation.

931 400 Reserved for Self-Insurance

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

931 450 Reserved for Elderly Nutrition Program

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

931 500 Reserved for Scholarships

This account represents the segregation of gifts and bequests in which the principal is to remain intact or is to be used over a period of years.

931 710 Reserved for Long-Term Debt Refinancing

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

931 790 Reserved for Other Debt Service Retirement

The amount of debt service fund balance not required to be coded to account 931 710 "Reserve For Refinancing."

931 800 Reserved for Subsequent Year's Budget

This account represents a portion of fund balance which, through school board action, will be applied to the subsequent year's budget.

931 900 Other Reserved Fund Balance

The portion of fund balance that is not available for appropriations, but is not required to be coded elsewhere.

932 000 Designated Fund Balance (effective through June 30, 2010)

A segregated fund balance amount that is not required to be identified as a reserved fund balance, but for which the district has identified tentative uses. Included in this account is fund balance maintained by the district for working cash purposes pursuant to district policy. Changes in this account result from formal budgetary action.

932 100 Designated for Working Cash Balance

This account represents a portion of an unreserved fund balance established to meet cash flow needs.

932 900 Designated for Other Purposes

933 000 Unappropriated Fund Balance (effective through June 30, 2010)

The portion of fund balance that has not been appropriated for a specific purpose as a reserve or designated fund balance. At the end of the fiscal period, this account will include the difference between revenues and expenditures until reappropriated to another fund balance account.

935 000 Non-Spendable Fund Balance (effective beginning July 1, 2010)

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 (effective beginning July 1, 2010)

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

936 120 Fund Balance restricted for Contractual Obligations

936 310 Fund Balance restricted for Debt Refinancing

936 320 Fund Balance restricted for Other Debt Service Retirement

936 500 Fund Balance restricted for Food Service Programs

936 800 Fund Balance restricted for Elderly Nutrition Programs

936 900 Other Restricted Fund Balance

937 000 Committed Fund Balance (effective beginning July 1, 2010)

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.

937 900 Other Committed Fund Balance

938 000 Assigned Fund Balance (effective beginning July 1, 2010)

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed, should be reported as assigned fund balance.

938 900 Other Assigned Fund Balance

939 000 Unassigned Fund Balance (effective beginning July 1, 2010)

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.

939 900 Other Unassigned Fund Balance