**New WUFAR accounts related to Technology**

**Function Code Changes:**

**221500 INSTRUCTION RELATED TECHNOLOGY**

This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to the 100000 function series.

**295000 ADMINISTRATIVE TECHNOLOGY SERVICES**

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

**Object Code Changes:**

**321 TECHNOLOGY RELATED REPAIRS AND MAINTENANCE**

*Used with all functions and sub-functions 221500, 254410, and 295000*

Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. personal computers and servers).

**322 RENTALS OF COMPUTERS AND RELATED EQUIPMENT**

Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

**324 NON-TECHNOLOGY RELATED REPAIRS AND MAINTENANCE**

*Used only with functions and sub-functions in the 253 000, 254 200, 254 300, 254 410, 254 490, 254 500, 254 900, 255 000, 256 500, 256 600, 257 000, 258 000, 310 000 and 390 000 series*

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

**325 VEHICLE AND EQUIPMENT RENTAL**

Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district and similar rental agreements. Include rental vehicles for driver’s education programs here. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure Object 322.

**326 SITE RENTAL**

Sites rented for district use. Used with Function 255000. Sites that are acquired by a ‘capital lease’, ‘land contract’, or ‘installment purchase’ is coded to Object 511

**327 CONSTRUCTION SERVICES**

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

**328 BUILDING RENTAL**

Buildings rented for district use. Used with Function 255000. Buildings that are acquired by a ‘capital lease’, ‘land contract’, or ‘installment purchase’ is coded to Object 531.

**329 CLEANING SERVICES**

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

**360 DATA PROCESSING AND CODING SERVICES**

*Used with all functions and sub-functions in the 212 000, 213 000, 217 000, 240 000, 252 000, 258 000, 259 000, and 295 000 series*

Expenditures for data entry, formatting, and processing services other than programming. Payments to other districts, CESAs and other governments are coded to the object 380 series.

**480 SUPPLIES—TECHNOLOGY RELATED**

Technology related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under Object 350, Communications

**581 TECHNOLOGY RELATED HARDWARE**

Expenditures for technology related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology related supplies should be coded to object code 480.

**582 TECHNOLOGY SOFTWARE**

Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to Object 480.

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