Wisconsin Uniform Financial Accounting Requirements

Wisconsin Department of Public Instruction
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Madison, Wisconsin

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Division for Finance and Management
School Financial Services
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


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, inter-district 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 Wisconsin Uniform Financial Accounting Requirements (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 Revenue Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Custodial Fund, Trust Fund, Community Service Fund, and Package and Cooperative Program Fund.

Wisconsin school districts may not need all of these fund groups at any given time. The General, Debt Service, Food Service, Pupil Activity, and Special Revenue 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, this manual is written to
conform to generally accepted accounting principles (GAAP), a uniform minimum standard of
and guidelines for financial accounting and reporting. For Local Education Agency (LEA),
adherence to GAAP implies that their financial reports contain the same types of financial
statements for the same categories and types of funds and account groups. Such conformity will
enhance the comparability of LEA financial reporting.

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

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

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

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

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

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

Comparability

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

The Account Classification Structure

This manual provides for classifying three basic types of financial activities: revenues and other
sources of funds; expenditures and other uses of funds; and transactions affecting the balance
sheet only. For each type of transaction, the specific account 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:

<table>
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<tr>
<th>Revenues</th>
<th>Expenditures</th>
<th>Balance Sheet</th>
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<td>Program/Project</td>
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<td>Program/Project</td>
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</tbody>
</table>

WUFAR Sequence of Dimensions

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

<table>
<thead>
<tr>
<th>Fund</th>
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</table>
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 account 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 the requirements that should be reported in the district’s Budget (PI-1504) and Annual (PI-1505) 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 or upon the time when title and risk of loss passes to the district as purchaser.

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

Payments for employee services and payroll related costs (employee health, life, & disability insurance, FICA, Wisconsin Retirement System, annuities) are recorded as 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.
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 is made. If the payment is made using General Fund resources, it is charged as an expenditure of the General Fund using Function 299000. A payment made with the use of debt proceeds is treated as a refinancing transaction in the Debt Service Fund.

CHARGES FOR PROVIDING SERVICES TO OTHER EDUCATIONAL AGENCIES AND PRIVATE PARTIES

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

COST FOR SERVICES PROVIDED BY OTHER EDUCATIONAL AGENCIES

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

SCHOOL BASED SERVICES (SBS) OR MEDICAID REVENUE

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

PARTICIPATION IN A CONSORTIUM

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

LONG-TERM DEBT

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

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

TEMPORARY BORROWING INTEREST COST

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

Interest revenue on investments is recorded as revenue in fiscal period related to the investment. Interest receivable is recorded at the end of the fiscal period for accrued interest income (interest earned but not received).
Chapter 3 THE MINIMUM CHART OF ACCOUNTS

Used in its entirety, this manual’s 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 manual, 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.
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 (DPI) requires reporting of various revenues and expenditures within specified funds.

10 GENERAL FUND

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

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

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

50 FOOD SERVICE FUND

60 CUSTODIAL FUND

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

80 COMMUNITY SERVICE FUND

90 PACKAGE AND COOPERATIVE PROGRAM FUND
91 Packaged Services
93 TEACH Program Consortium
99 Other Package and Cooperative Program Funds
Chapter 5 FUND DEFINITIONS

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**

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

**Fund 21 Special Revenue Fund**

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

**Fund 23 “TEACH” Fund**

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

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

**Fund 27 Special Education Fund**

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

**Fund 29 Other Special Revenue Funds**

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

Programs reported 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 sub-fund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund. Special education related services provided by a CESA should be accounted for in Fund 27, not Fund 91.
Fund 93 TEACH Program Consortium
This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board (issued prior to 2012). There may be a fund balance or a deficit in this fund as permitted by the TEACH Board. These grants and loans are different than the TEACH grants issued by the Department of Administration, which should be coded to Fund 10.

Fund 99 Other Package and Cooperative Program Fund
This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

Debt Service Funds

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

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

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

Fund 38 Non-Referendum Debt Service Fund
This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

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

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per Wis. Stats. s. 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per Wis. Stats. s. 120.10(10m) or projects funded with a Tax Incremental Fund (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. Expenditures are financed through General Fund tax levy or balance are always recorded in the General Fund.
The use of sub-funds is required for audit reporting and legal compliance purposes. Sub-funds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized by Wis. Stats. s. 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

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

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

**Fund 41 Capital Expansion Fund**
Projects financed with tax levy per Wis. Stats. s. 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 46 Long Term Capital Improvement Trust Fund**
A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

**Fund 48 TIF Capital Improvement Levy Fund**
Projects financed with a tax levy per Wis. Stats. s. 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 Fund**
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, 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. Actual, additional expenditures for these activities, includes 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.

Wis. Stats. s. 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 Wis. Stats. s. 120.13(19). A budget for the Community Service Fund must be adopted as required by Wis. Stats. s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to Wis. Stats. s. 120.10(8) and Wis. Stats. 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 Revenue Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Custodial Fund (Fund 60).

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

A school board may, under Wis. Stats. 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.

**Custodial Fund**

**Fund 60 Custodial Fund**
This fund is used to account for custodial activity, which is primarily related to pupil organizations, parent organizations, and certain scholarships pursuant to GASB 84, including the district not having administrative involvement with the custodial assets.

**Trust Funds**

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

**Fund 72 Private Purpose Trust Fund**
This fund is used to account for district controlled trusts (other than pension, OPEB, and Investment) or an equivalent arrangement in which the district itself is not a beneficiary, benefits are provided in accordance with the trust, and the funds are legally protected from the creditors of the district. There may be a fund balance in this fund.

Non-trust gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Fund (Fund 21).
**Fund 73 Pension and Other Employee Benefit Trust Fund**
This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

**Fund 76 Investment Trust Fund**
This fund is used to account the external (non-district) portion of investment pools and individual investment accounts sponsored by the district.
### Chapter 6 FUNCTION DIMENSION SUMMARY

*(Functions displayed with an asterisk will also be found on the Special Education Claim form PI-1505-SE)*

### Required Reporting Codes

### Optional Codes for local use

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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
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144  400  Outdoor Recreation
144  500  Performing Arts
144  600  Physical Recreation
144  700  Voluntary Services
144  900  Other Recreation

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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 Disabilities*
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*
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213 000 School Counseling
   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
   221 500 Instruction Related Technology
   221 900 Other Improvement of Instruction

222 000 Library Media (Common school fund categorical aid will be based on Project 031 claiming)
   222 100 Direction of Library Media
   222 200 Library Media Resources and Services
   222 300 Production of Educational Media
   222 900 Other Library Media

223 000 SUPERVISION & COORDINATION
   223 100 Athletics
   223 300 Special Education*
   223 700 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

235 000 Charter Authorizer Operating Cost

239 000 Other General Administration

240 000 SCHOOL BUILDING ADMINISTRATION

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

250 000 BUSINESS ADMINISTRATION

251 000 Direction of Business

252 000 Fiscal
252 100 Direction of Fiscal
252 200 Budgeting
252 300 Receiving and Disbursing Funds
252 400 Payroll
252 500 Financial Accounting
252 600 Internal Auditing
252 700 Property Accounting
252 900 Other Fiscal

253 000 Operation
253 100 Direction of Operation
253 200 Sites
253 300 Buildings *
253 400 Equipment *
253 500 Vehicle Servicing (Not Pupil Transportation Vehicles)
253 600 Vehicle Acquisition
253 700 Security Services
253 900 Other Operation
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258  900  Other Internal Services

259  000  Other Business Administration

260  000  CENTRAL SERVICES

261  000  Direction of Central Services

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

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

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

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

269  000  Other Central Services

270  000  INSURANCE AND JUDGMENTS

280  000  DEBT SERVICES

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

290  000  OTHER SUPPORT SERVICES

   291  000  Termination Benefits
   292  000  Other Retiree Payments
   295  000  Administrative Technology Services
   299  000  Other Support Services
300 000 COMMUNITY SERVICES

310 000 ADULT EDUCATION

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

400 000 NON-PROGRAM TRANSACTIONS

410 000 TRANSFERS TO ANOTHER FUND
   411 000 Operating Transfer
   418 000 Indirect Cost Transfer
   419 000 Residual Balance Transfer

420 000 TRUST FUND EXPENDITURES

430 000 PURCHASED INSTRUCTIONAL SERVICES
   431 000 General Contracted Instruction or Base Cost Tuition - Non-Open Enrollment
   433 000 Co-Curricular Cooperative Program Charges
   435 000 General Base Cost Tuition - Open Enrollment or Current Year Tuition Waiver
   436 000 Special Education Contracted Instruction or Additional/Excess Cost Tuition - Non-Open Enrollment
   437 000 Special Education Costs - Open Enrollment Financial Statement
   438 000 General Voucher Amount - Private School Choice Programs & Special Needs Scholarship Program
   439 000 General Payment Amount - Independent Charter Schools

440 000 CUSTODIAL EXPENDITURES
   441 000 Custodial Student Organization Expenditures
   442 000 Custodial Parent Organization Expenditures
   443 000 Custodial Post-Secondary Scholarship Expenditures
   449 000 Other Custodial Expenditures

450 000 POST-SECONDARY SCHOLARSHIP EXPENDITURES

490 000 OTHER NON-PROGRAM TRANSACTIONS
   491 000 Revenue Transits to Others
   492 000 Adjustments and Refunds

500 000 DISTRICT-WIDE (use only with a source code)
Chapter 7 FUNCTION DEFINITIONS

100 000 INSTRUCTION

110000 Undifferentiated Curriculum
An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. This definition does not imply that only elementary level programs are coded here. The cost of individual use equipment such as laptops and chrome books should be charged to this function for pupils in this instructional setting.

120000 Regular Curriculum
An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions. The cost of individual use equipment such as laptops and chrome books should be charged to this function for pupils in this instructional setting. An allocation to the optional sub-functions may be performed at the local level using an appropriate basis for allocation.

131000 Vocational Curriculum - Agriculture Education
Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes to enter agriculturally-related occupations.

132000 Vocational Curriculum - Business Education
Instructional activities that enable students to acquire the background, knowledge, skills, that are applied in the business world 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 students with disabilities the knowledge, skills, and attitudes that relate to the work world and profitable use of leisure time.

139000 Other Vocational Curriculum
Vocational instructional activities not required to be coded elsewhere.

140000 Physical Curriculum
Instructional activities concerned with health and safety in daily living, physical education, and recreation. 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.
### 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.

### Culturally/Socially Disadvantaged
Instructional activities designed to assist students in interaction with others and in responding to the social demands of the environment.

### Gifted & Talented
Instructional activities for the mentally gifted or talented.

### Non-Special Education Home Bound
Instructional programs for homebound pupils not required by an IEP or as part of a school age parent program.

### School Age Parent Classroom
Instructional activities for students placed in this program.

### School Age Parent Home Bound
Instructional activities for students placed in this program.

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

### Support Services

#### Direction of Pupil Services
Activities associated with the directing, managing and supervising of the pupil service program. Individual Educational Program (IEP) activities performed by eligible personnel are to be coded to function 223 300 “Special Education Supervision and Coordination”.

#### 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.

#### School Counseling
Activities involving school counseling services 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 school counseling programs for students.

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

#### 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 (Fund 27) or 504 plan (Fund 10).

**218200 Physical Therapy**
Physical therapy activities for pupils with disabilities as determined by an IEP team (Fund 27) or 504 plan (Fund 10).

**219000 Other Pupil Services**
Other support services for students not required to be accounted for elsewhere. Cost of services provided non special education students pursuant to a 504 Plan are recorded here (using Fund 10 in most cases).

**221100 Direction of Improvement of Instruction**
Activities associated with directing, managing, and supervising the improvement of instructional services.

**221200 Curriculum Development**
Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

**221300 Instructional Staff Training**
Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit for both staff reimbursements and direct payments to colleges and universities, sabbatical leaves, and travel leaves. Trainings which support the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in a classroom (while regular teachers attend training) should be captured in this function code. All college credit reimbursements to instructional staff and direct district payments to colleges and universities should be coded to 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.

**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. If the item is cataloged and housed in a central library or media center, function 222 000, “Library Media” is used.

**221900 Other Improvement of Instruction**
Activities for improvement of instruction not required to be recorded elsewhere.
222000  Library Media
Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program. Eligible Common School Fund expenditures should be coded to Project Code 031.

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

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 254000 “Maintenance and Repairs” series.

254100  Direction of Maintenance & Repairs
Activities involved in directing, managing, and supervising the maintenance and repairs of school facilities and equipment.
254200 Site Repairs
Activities such as 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
Activities involving purchase of vehicles used for maintenance activities, including vehicles acquired through a lease-purchase arrangement.

254900 Other Maintenance
Activities involved in maintenance not required to be recorded elsewhere.

255000 Facilities Acquisition & Remodeling
Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.

256100 Direction of Pupil Transportation
Activities pertaining to directing and managing all pupil transportation services (including special education).

256210 District Operated Pupil Transportation - Regular - Home to School
Transportation of pupils from home to school and return. See functions 256250 and 256260 regarding coding for special education and integration “Chapter 220” transportation. Includes regular school year, interim and summer school sessions.

256220 District Operated Pupil Transportation - Shuttle Service
Transportation of pupils between instructional sites for other than special education programs or integration “Chapter 220” (Wis. Stats. s. 121.85) purposes. Includes regular school year, interim and summer school sessions.

256240 District Operated Pupil Transportation – Co-curricular Activities
Transportation for pupils to participate in co-curricular activities. Includes regular school year, interim and summer school sessions.

256250 District Operated Specialized Transportation
Approved transportation in district operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil’s IEP. Include here transportation in district owned vehicles for children with disabilities between a boarding home and the pupil’s residence, and also transportation for physical or occupational therapy as determined by the individual pupil’s IEP.

256260 District Operated Pupil Transportation - Integration
Transportation in district owned vehicles specifically for the “Chapter 220” program.

256270 District Operated Pupil Transportation - Field Trips
Transportation in district owned vehicles of pupils for instructional field trips.

256290 District Operated Pupil Transportation - Other
Costs for operation of district owned vehicles not required to be recorded elsewhere.
256300  Pupil Transportation - Vehicle Acquisition
Activities concerned with the purchase of vehicles to be used for pupil transportation. Include here the full value of vehicles acquired using a 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. Includes regular school year, interim and summer school sessions.

256720  Contracted Pupil Transportation - Shuttle Services
Contracted transportation of pupils between instructional sites for other than special education programs or integration “Chapter 220” purposes. Includes regular school year, interim and summer school sessions.

256730  Contracted Pupil Transportation- Parent Contract- Regular Home to School
Contracted transportation of pupils through the use of a parent contract for other than special education programs or integration “Chapter 220” purposes. Includes regular school year, interim and summer school sessions.

256740  Contracted Pupil Transportation – Co-curricular activities
Contracted transportation for pupils participating in co-curricular activities. Includes regular school year, interim and summer school sessions.

256750  Contracted Specialized Transportation
Approved transportation in contracted operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil’s Individualized Education Program (IEP). Include here contracted transportation for children with disabilities between a boarding home and the pupil’s residence, and also contracted transportation for physical or occupational therapy as determined by the individual pupil’s IEP. Include here the cost of parent transportation contracts for special education purposes.

256760  Contracted Pupil Transportation - Integration
Contracted transportation specifically for the “Chapter 220” program.

256770  Contracted Pupil Transportation - Field Trips
Contracted transportation for instructional field trips.

256790  Contracted Pupil Transportation - Other
Costs for contracted transportation not required to be recorded elsewhere.

256800  Pupil Transportation - Insurance
This function must be used for the cost of insuring the district against property, collision or liability losses involving pupil transportation.

256911  Housing in Lieu of Transportation - Regular Education
Room and board for pupils without an IEP enrolled in instructional programs outside the district.

256912  Housing in Lieu of Transportation - Special Education
Room and board for pupils who have been placed in special education programs per an IEP.
257000 Food Service Operation
Activities concerned with providing food to students and adults. Preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery are included here. Commodity handling charges use this function with Object 387.

258000 Internal Services
Activities concerned with purchasing, warehousing, printing, mail distribution services. School store purchases should use this function with Object 450.

259000 Other Business Administration
Other activities concerned with business administration of the district not required to be recorded elsewhere.

260000 Central Services
Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, development, information, and personnel. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in Function 221300.

270000 Insurance & Judgments
Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee’s salary. Insurance relating to pupil transportation is recorded under function 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 or other early retirement benefit incentives paid to hasten termination (cash payout).

292000 Other Retiree Payments
Expenditures for post-retirement health benefits, pensions or stipends, when the district is on the pay-as-you-go method for funding benefits using Object 290. Also, district contributions to a post-retirement trust fund in excess of the Annual Required Contribution
(ARC) using Object 218 when the district is funding benefits using an actuarial cost method recognized by generally accepted accounting principles.

**295000 Administrative Technology Services**
Activities concerned with supporting the school district’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

**299000 Other Support Services**
Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charged to the related function code. A payoff of a pension system prior service liability using General Fund resources is also included here. The portion of ESEA expenditures related to training provided to private schools are coded here. Expenditures for family literacy services, including instruction and childcare, childcare provided during parent involvement activities, and professional development provided to families are coded here.

**300 000 COMMUNITY SERVICES**

**310000 Community Services - Adult Education**
Activities involved with providing education services to adults outside the district's K-12 instructional program.

**390000 Community Services - Other**
Other community service activities not required to be reported elsewhere.

**400 000 NON PROGRAM TRANSACTIONS**

**411000 Operating Transfers to another Fund**
An inter-fund transfer other than an indirect cost or residual equity transfer. Operating transfers are allowed only as permitted in reporting requirements to the Department of Public Instruction.

**418000 Indirect Cost Transfer to another Fund**
An inter-fund transfer reimbursing another fund for administrative and other "indirect" charges applied to federal grants.

**419000 Residual Balance Transfer to another Fund**
An inter-fund transfer closing out a fund balance from the paying fund to the receiving fund.

**420000 Trust Fund Expenditures**
Expenditures for which the district is making trust fund payments in Funds 72, 73, or 76.

**431000 General Contracted Instruction or Base Cost Tuition—Non-Open Enrollment**
Payments to other public and private agencies for instruction other than special education or co-curricular activities. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes the base portion of tuition paid for students not enrolled under the open enrollment program, including those also receiving special education services. Base cost tuition is the "regular tuition" calculated under s.121.83, the open enrollment flat rate when used outside that program, or the general non-special education cost of instruction under another method.

**433000 Co-Curricular Cooperative Program Charges**
Payments to another district for paying district’s share of a cooperative co-curricular program.
435000 General Base Cost Tuition—Open Enrollment or Current Year Tuition Waiver
Payments to another Wisconsin school district of tuition for students enrolled under the open enrollment program or granted a tuition waiver. Includes payments made by the DPI via aid adjustment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by the district. Tuition is the open enrollment flat rate established by law.

436000 Special Education Contracted Instruction or Additional/Excess Cost Tuition—Non-Open Enrollment
Payments to other public and private agencies for special education instruction. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the “special tuition” calculated under Wis. Stats. s. 121.83, additional costs above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

437000 Special Education Costs – Open Enrollment Financial Statement
Payments to another Wisconsin school district for the special education transfer amount per SPED Open Enrollment financial statement. This payment is completed by the DPI via aid adjustment with the June general aids payment.

438000 General Voucher Amount - Private School Choice Programs & Special Needs Scholarship Program
Payments to the state for the district’s portion of voucher payments for students attending private schools under the Parental School Choice Programs or Special Needs Scholarship Program (SNSP). The general voucher amount is determined by law. This also includes the special education transfer amount per SNSP financial statement. These payments are completed by the DPI via aid adjustment with the June general aids payment. All amounts should be recorded in Fund 10.

439000 General Payment Amount—Independent Charter Schools
Payments to the state for the district’s portion of payments to operators of independent charter schools under contract with an authorizer specified in ss. 118.40 (2r)(b)1.e-h., or 118.40 (2x), Wis. Stat. where state aids are deducted for a district’s residents attending these schools. The payment amount is determined by law. Does not include the statewide general aids deduction for independent charter schools under contract with an authorizer specified in ss. 118.40 (2r)(b)1.a-d.

440000 Custodial Expenditures
Expenditures for which the district is making custodial payments in Fund 60.

450000 Post-Secondary Scholarship Expenditures
Expenditures for which the district is making non-fiduciary scholarship payments related to post-secondary education. This does not include tuition payments to institutes of higher education for elementary and secondary education expenditures, which should be recorded to Function 431000 or 436000. Post-secondary scholarships paid out of a trust fund should be recorded in Fund 72 to Function 420000. Post-secondary scholarships paid out of a custodial fund should be recorded in Fund 60 to Function 440000.

491000 Revenue Transits to Others
Transit of revenues to other entities.

492000 Adjustment & Refunds
Adjustments to accounts and refunds paid to others.

500000 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.
Chapter 8 SOURCE DIMENSION SUMMARY

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

RESIDUAL BALANCE TRANSFERS

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

200 REVENUE FROM LOCAL SOURCES

210 Taxes
211 Property Tax
212 Levy for Personal Property Tax Chargebacks
213 Mobile Home Tax/Fees
219 Other Taxes

220 Payments in Lieu of Taxes (Milwaukee Only)

240 Payments for Services
241 General Tuition—Individual Paid
242 General Tuition—Private Agency Paid
244 Payments for Services Provided Local Governments
246 Special Education Tuition—Individual Paid
247 Special Education Tuition—Private Agency Paid
<table>
<thead>
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<th>Code</th>
<th>Description</th>
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<tr>
<td>248</td>
<td>Transportation Fees—Individual Paid</td>
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<td>249</td>
<td>Transportation Fees—Private Agency Paid</td>
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<td>250</td>
<td>Food Service Sales</td>
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<tr>
<td>251</td>
<td>Pupils</td>
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<tr>
<td>252</td>
<td>Adults</td>
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<td>253</td>
<td>Elderly</td>
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<td>259</td>
<td>Other Food Service Sales</td>
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<td>260</td>
<td>Non-Capital Sales</td>
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<td>262</td>
<td>Supply Resales</td>
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<td>263</td>
<td>Educational Program Sales</td>
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<td>264</td>
<td>Non-Capital Surplus Property Sale</td>
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<td>270</td>
<td>School Activity Income</td>
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<td>271</td>
<td>School Co-Curricular Admissions</td>
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<td>272</td>
<td>Community Service Fees</td>
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<td>279</td>
<td>Other School Activity Income</td>
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<td>Earnings on Investments</td>
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<td>Other Revenue from Local Sources</td>
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<td>291</td>
<td>Gifts, fundraising, contributions and development</td>
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<td>292</td>
<td>Student Fees</td>
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<td>293</td>
<td>Rentals</td>
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<td>294</td>
<td>Textbook Revenues</td>
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<td>295</td>
<td>Summer School Revenues</td>
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<td>297</td>
<td>Student Fines</td>
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<td>300</td>
<td>INTERDISTRICT PAYMENTS WITHIN WISCONSIN</td>
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<tr>
<td>310</td>
<td>Transit of Aids</td>
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<tr>
<td>315</td>
<td>State Aid Transit from WI Districts—Non-special Education</td>
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<td>316</td>
<td>State Aid Transit from WI Districts—Special Education</td>
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<td>317</td>
<td>Transit of Federal Aids from WI Districts</td>
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<tr>
<td>340</td>
<td>Payments for Services</td>
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<tr>
<td>341</td>
<td>General Contracted Instruction or Base Cost Tuition—Non-Open Enrollment</td>
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<tr>
<td>343</td>
<td>Charges for Co-curricular Activities to WI School Districts</td>
</tr>
<tr>
<td>345</td>
<td>General Base Cost Tuition—Open Enrollment or Tuition Waiver</td>
</tr>
<tr>
<td>346</td>
<td>Special Education Contracted Instruction or Additional/Excess Cost Tuition—Non-Open Enrollment</td>
</tr>
<tr>
<td>347</td>
<td>Special Education Costs - Open Enrollment Financial Statement</td>
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<tr>
<td>348</td>
<td>Transportation Fees from other WI School Districts</td>
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<tr>
<td>349</td>
<td>Payments for Other Services</td>
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<tr>
<td>380</td>
<td>Medical Service Reimbursements</td>
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<td>381</td>
<td>Medicaid Reimbursements Through Other WI School Districts</td>
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<td>389</td>
<td>Other Medical Insurance Payments from WI School Districts</td>
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<td>390</td>
<td>Other Payments from Wisconsin School Districts</td>
</tr>
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### 400 INTERDISTRICT PAYMENTS OUTSIDE WISCONSIN

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>440</td>
<td>Payments for Services</td>
</tr>
<tr>
<td>441</td>
<td>Non-open Enrollment--General Tuition--from School Districts Outside Wisconsin</td>
</tr>
<tr>
<td>443</td>
<td>Charges for Co-Curricular Activities to Non-WI School Districts</td>
</tr>
<tr>
<td>446</td>
<td>Non-open Enrollment--Special Education Tuition--from Non-WI School Districts</td>
</tr>
<tr>
<td>448</td>
<td>Transportation Fees from Non-WI School Districts</td>
</tr>
<tr>
<td>449</td>
<td>Payments for Other Services Provided to Non-WI School Districts</td>
</tr>
<tr>
<td>490</td>
<td>Other Payments from Non-WI School Districts</td>
</tr>
</tbody>
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### 500 REVENUE FROM INTERMEDIATE SOURCES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>510</td>
<td>Transit of Aids</td>
</tr>
<tr>
<td>512</td>
<td>State Aid (Other Than Special Education) Transited through CCDEBs</td>
</tr>
<tr>
<td>513</td>
<td>State Special Education Aid Transited through CCDEBs</td>
</tr>
<tr>
<td>514</td>
<td>Federal Aid Transited through CCDEBs</td>
</tr>
<tr>
<td>515</td>
<td>State Aid (Other Than Special Education) Transited through CESAs or intermediate sources</td>
</tr>
<tr>
<td>516</td>
<td>State Special Education Aid Transited through CESAs or intermediate sources</td>
</tr>
<tr>
<td>517</td>
<td>Federal Aids Transited through CESAs or intermediate sources</td>
</tr>
<tr>
<td>530</td>
<td>Payments for Services from CCDEBs</td>
</tr>
<tr>
<td>536</td>
<td>Instructional Services</td>
</tr>
<tr>
<td>538</td>
<td>Transportation Fees</td>
</tr>
<tr>
<td>539</td>
<td>Other Payments for Services</td>
</tr>
<tr>
<td>540</td>
<td>Payments for Services from CESAs</td>
</tr>
<tr>
<td>541</td>
<td>Instructional Services</td>
</tr>
<tr>
<td>543</td>
<td>Co-Curricular Activities</td>
</tr>
<tr>
<td>546</td>
<td>Special Education Services</td>
</tr>
<tr>
<td>548</td>
<td>Transportation Fees</td>
</tr>
<tr>
<td>549</td>
<td>Other Payments for Services</td>
</tr>
<tr>
<td>580</td>
<td>Medical Service Reimbursements</td>
</tr>
<tr>
<td>581</td>
<td>Medicaid Transits from CESAs</td>
</tr>
<tr>
<td>589</td>
<td>Other Medical Insurance Payments from CESAs</td>
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<tr>
<td>590</td>
<td>Other Payments from Other Intermediate Units</td>
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### 600 REVENUE FROM STATE SOURCES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>610</td>
<td>State Aid - Categorical</td>
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<tr>
<td>611</td>
<td>Special Education State Aid</td>
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<tr>
<td>612</td>
<td>Transportation State Aid</td>
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<tr>
<td>613</td>
<td>Library (Common School Fund) Aid</td>
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<tr>
<td>615</td>
<td>Integration Aid (Resident)</td>
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<tr>
<td>616</td>
<td>Integration Aid (Non-Resident)</td>
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<tr>
<td>617</td>
<td>Food Service Aid</td>
</tr>
<tr>
<td>618</td>
<td>Bilingual/Bicultural State Aid</td>
</tr>
<tr>
<td>619</td>
<td>Other State Categorical Aid</td>
</tr>
</tbody>
</table>
620  State Aid - General
   621  Equalization Aid
   623  Special Adjustment Aid
   625  High Cost Special Education Aid
   626  Supplemental Special Education Aid
   628  High Poverty Aid
   629  Other State General Aid

630  State Special Project Grants

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

650  State “SAGE” Aid

660  State Revenue through Local Governments

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

700  REVENUE FROM FEDERAL SOURCES

710  Federal Aid – Categorical
   713  Federal Vocational Education Aid through DPI
   714  Donated Commodities
   715  Cash in Lieu of Commodities
   717  Federal Food Service Aid
   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)
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<th>Code</th>
<th>Description</th>
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<tr>
<td>762</td>
<td>JTPA Grant</td>
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<td>763</td>
<td>Federal School to Work Opportunities</td>
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<td>770</td>
<td>Federal Aid Received through Municipalities and Counties</td>
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<td>780</td>
<td>Federal Aid Received through State Agencies other than DPI</td>
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<td>790</td>
<td>Other Revenue from Federal Sources</td>
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<tr>
<td>791</td>
<td>Direct Federal Aid</td>
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<tr>
<td>799</td>
<td>Other Federal Revenue</td>
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## OTHER FINANCING SOURCES

<table>
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<tr>
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<th>Description</th>
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<tbody>
<tr>
<td>800</td>
<td>OTHER FINANCING SOURCES</td>
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<tr>
<td>850</td>
<td>Reorganization Settlement</td>
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<td>860</td>
<td>Compensation for Sale or Loss of Fixed Assets</td>
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<td>861</td>
<td>Equipment and Vehicle Sales</td>
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<td>862</td>
<td>Land and Real Property Sales</td>
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<td>869</td>
<td>Other sales</td>
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<td>870</td>
<td>Long-Term Debt Proceeds</td>
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<td>873</td>
<td>Long-Term Loans</td>
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<td>874</td>
<td>State Trust Fund Loans</td>
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<td>875</td>
<td>Long-Term Bonds</td>
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<td>876</td>
<td>TEACH Loans</td>
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<td>877</td>
<td>Land Contracts</td>
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<td>878</td>
<td>Capital Leases</td>
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<td>879</td>
<td>Premium and Accrued Interest from Debt Refinancing</td>
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## OTHER REVENUES

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<th>Code</th>
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<tbody>
<tr>
<td>900</td>
<td>OTHER REVENUES</td>
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<tr>
<td>950</td>
<td>Contribution to Employee Benefit Trust</td>
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<tr>
<td>951</td>
<td>District Contribution—OPEB and Supplemental Pension Type (Stipends) Benefits</td>
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<tr>
<td>952</td>
<td>Plan Member Contributions—OPEB</td>
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<tr>
<td>953</td>
<td>District Contribution—Pension</td>
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<tr>
<td>954</td>
<td>Plan Member Contributions—Pension</td>
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<td>District Contribution—HRA</td>
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<td>957</td>
<td>Unrealized Gains on Investments</td>
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<td>959</td>
<td>Other Contributions</td>
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<td>Adjustments</td>
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<td>Cash</td>
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<td>Inventory</td>
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<td>964</td>
<td>Insurance Claims and Reimbursements</td>
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<td>965</td>
<td>Self-funded Benefit Cost Adjustment</td>
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<tr>
<td>968</td>
<td>Debt Premium and Accrued Interest on Non-Refinancing Debt</td>
</tr>
<tr>
<td>969</td>
<td>Other Adjustments</td>
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</tbody>
</table>
970  Refund of Disbursement
   971  Refund of Prior Year Expense
   972  Property Tax and General Aid Refund

980  Medical Service Reimbursements
   989  Other Medical Service Reimbursement

990  Other Miscellaneous Revenues
Chapter 9 SOURCE DEFINITIONS

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 Inter-fund Transfers

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

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

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

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

200 Revenue from Local Sources

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

211 Property Tax
Current fiscal year property tax levy excluding any levy to recover property tax levy chargebacks (see Source 212).
212 **Levy for Personal Property Tax Chargebacks**  
Levy made to recover property tax levy chargebacks and refunds. Rescinded or refunded property taxes should be recorded in Source 972.

213 **Mobile Home Tax/Fees**  
Mobile home fees remitted to the district by municipalities per Wis. Stats. s. 66.0809(3).

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

220 **Payments in Lieu of Taxes (Milwaukee only)**  
Payments made by city, village, or town governments to compensate the school district for the inability to tax municipally owned property within the district. (Sec. 70.175)

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

241 **General Tuition—Individual Paid**  
Charges to individuals for non-special education instructional services provided by the district.

242 **General Tuition—Private Agency Paid**  
Charges to private organizations for non-special education instructional services provided by the district.

244 **Payments for Services Provided Local Governments**  
Charges to local governmental units for non-special education instructional services provided by the district.

246 **Special Education Tuition—Individual Paid**  
Charges to individuals for special education instructional services provided by the district.

247 **Special Education Tuition—Private Agency Paid**  
Charges to private organizations for special education instructional services provided by the district.

248 **Transportation Fees—Individual Paid**  
Charges to individuals for pupil transportation services provided by the district.

249 **Transportation Fees—Private Agency Paid**  
Charges to private organizations for pupil transportation services provided by the district.

250 **Food Service Sales**  
Revenue received for dispensing food to pupils and adults.

251 **Pupil food service sales**  
Revenue from the food service sales to pupils.

252 **Adult food service sales**  
Revenue from the food service sales to adults.

253 **Elderly food service sales**  
Revenue from the food service sales for a food service program operated per Wis. Stats. s. 115.345.

259 **Other Food Service Sales**  
Include here revenue for food service sales to pupils or adults for special functions such as recognition banquets and meetings. Also included are proceeds received from food service management companies.
260  Non-Capital Sales
Revenue received for the sale of non-capital objects. Examples of non-capital items might be items stocked for resale in a school bookstore or sales from a vocational education project.

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

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

264  Non-Capital Surplus Property Sales
Revenue received from the sale of non-capital surplus items at the district.

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

271  School Co-Curricular Admissions
Revenue received from school sponsored activities which charge admissions.

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

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

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

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

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

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

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

294  Textbook Revenues
Revenue from the rental or sale of textbooks to pupils. Include rental receipts in this account only if fee is separately identified.
295  **Summer School Revenue**  
Fees for summer school programs. Driver’s education fees are recorded in Source 292. Student fees for regular school is recorded in Source 292.

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

### 300  Inter-district Payments within Wisconsin

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

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

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

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

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

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

343  **Charges for Co-Curricular Activities to WI School Districts**  
Charges to other Wisconsin school districts for co-curricular instructional programs provided to them. Note: Fees charged to all pupils for participation in co-curricular activities are credited to Source 292, Student Fees.

345  **General Base Cost Tuition—Open Enrollment or Tuition Waiver**  
Tuition charges to another Wisconsin school district for students enrolled under the Open Enrollment program or a Tuition Waiver. Includes payment receipts from DPI against another district’s general aid payment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by another district. Tuition is the open enrollment flat rate established by law.
346  **Special Education Contracted Instruction or Additional/Excess Cost Tuition—Non-Open Enrollment**  
Charges to another Wisconsin school district for special education instruction. Includes contracted instructional services; non-instructional pupil and other support services are coded to Source 349. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the “special tuition” calculated under Wis. Stats. s. 121.83, additional costs above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

347  **Special Education Costs - Open Enrollment Financial Statement**  
Special education transfer amount charged to another Wisconsin school district via financial statement for students enrolled under the open enrollment program. This payment receipt is completed by the DPI via aid adjustment with the June general aids payment.

348  **Transportation Fees from Other Wisconsin School Districts**  
Revenue received from other Wisconsin School Districts for transportation services provided by the district.

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

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

381  **Medicaid Reimbursements through other Wisconsin School Districts**  
Revenue for Medicaid eligible services provided district residents transmitted from another Wisconsin school district.

389  **Other Medical Insurance Payments from Wisconsin School Districts**  
Revenue, other than Medicaid reimbursements, received from insurance providers or other payers for specified medical services provided to district residents and transmitted from another Wisconsin school district.

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

400  **Inter-district Payments outside Wisconsin**

440  **Inter-district Payments for Services**  
Revenue for tuition charges to non-Wisconsin school districts for educational services provided to them.

441  **Non-open Enrollment General Tuition from School Districts Outside Wisconsin**  
Charges to school districts outside Wisconsin for non-special education instructional services provided to pupils.

443  **Charges for Co-curricular Activities to Non-Wisconsin School Districts**  
Charges to school districts outside Wisconsin for co-curricular instructional programs provided to them. Note: Fees assessed to all pupils 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 (County Children with Disability Education Board) of the district’s share of non-special education state aid.

513 State Special Education Aid Transited Through CCDEBs
Special education aid remitted to the district from a CCDEB that is providing special education services to the district.

514 Federal Aid Transited Through CCDEBs
Reimbursement from a CCDEB where the payer is using funds from a federal grant program for the payment.

515 State Aid (Other Than Special Education) Transited through CESAs or intermediate sources
Reimbursement from a CESA or another intermediate source, including technical college districts, other than a school district, where the payer is using funds from a state grant program for the payment. Include here reimbursements for grant eligible expenditures, e.g. a “mini-grant” claimed by a cooperative or consortium fiscal agent. 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 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 education related non-instructional services from CCDEBs not required to be recorded elsewhere. Payments received for pupil transportation services are recorded here.

540 Payments for Services from CESAs
Revenue from a CESA for educational services provided the CESA.

541 Instructional Services
Charges to CESAs for non-special education instructional services provided to pupils.
543 Co-Curricular Activities
Charges to CESAs, and CCDEBs for co-curricular instructional programs provided to them. Note: Fees assessed to all pupils for participation in co-curricular activities credited to source 292, Fees.

546 Special Education Services
Charges to CESAs for special education instructional services provided to pupils.

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

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

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

581 Medicaid Transits from CESAs
Medicaid and school based 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 Other Intermediate Units
Revenue received from a CESA (or other intermediate unit) that is not required to be reported elsewhere.

600 Revenues from State Sources
NOTE: Revenues received directly from the State of Wisconsin should be recorded in this series.
Revenues routed through a fiscal agent in a cooperative will be coded as Source 316 for a fiscal agent school district or Source 516 for CESA.

610 State Aid - Categorical
Only State Categorical aids are to be recorded here.

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

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

613 Library (Common School Fund) Aid
State “Common School Fund” aid received from the DPI. Record here only aid identified on online Aids Register as Source 613.

615 Integration Aid (Resident)
State aid received from DPI for district residents transferring within the district, “intra-district”, to reduce racial imbalance. Record here only aid identified on online Aids Register notice as source 615.

616 Integration Aid (Non-Resident)
State aid received from DPI for pupils transferring between districts, “inter-district”, to reduce racial imbalance. Record here only aid identified on online Aids Register as Source 616.
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.

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.

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

State Aid - General
Total of Source accounts 621 through 629.

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

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

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.

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.

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.

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

State Special Project Grants
Revenue for state grant programs received from DPI.

State Tuition Payments
Total of Source accounts 641 through 649.

General Tuition—State Paid
Revenue for state paid tuition received from DPI for regular education pupils.

Special Education Tuition—State Paid
Revenue for state paid tuition received from DPI for special education pupils.

Full Time Open Enrollment Transfer Payments
Record here only aid identified on online Aids Register.

State SAGE Aid
Revenue for Student Achievement Guarantee in Education (SAGE) program received from DPI.

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

690 Other Revenue from State Sources
Total of revenues recorded in Sources 691 through 699.

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

693 School District Consolidation Aid
Revenues for school district consolidation grants awarded during the year.

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

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

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

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

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

700 Revenue from Federal Sources

710 Federal Aid - Categorical
Funds received by a school district directly from the United States government or routed through the state should be recorded in this series.

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 415.

715 Cash in lieu of Commodities
Cash payment received in lieu of donated commodities.
Federal Food Service Aid
Federal aid received for food service programs. Record here only aid identified on online Aids Register as Source 717.

ARRA Education Stabilization Fund
Federal aid received pursuant to the American Recovery and Reinvestment Act (ARRA) 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.

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

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

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.

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.

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

Other Federal Impact Aid Payments
Other federal payments identified as impact aid other than those identified above.

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

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

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

ESEA Title V
Revenue for ESEA (Elementary and Secondary Education Act) 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.

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

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

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. Medicaid revenue received relating to the current year are recorded in Fund 27. Medicaid revenues received related to prior year settlements are recorded in Fund 10. Distributions of National Forest Income by the Wisconsin Department of Natural Resources would be coded here.

790 Other Revenue from Federal Sources
Revenue received from federal government not required to be recorded elsewhere.

791 Direct Federal Aid
Grant revenues received directly from the federal government not required to be recorded elsewhere.

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

800 Other Financing Sources

850 Reorganization Settlement
Revenue received as a result of a reorganization settlement.

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

861 Equipment and Vehicle Sales
Revenue from the sale of tangible equipment. 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 Wis. Stats. s. 67.12(12). Note proceeds and their use are recorded in Fund 40 unless used for refinancing, in which case Fund 30 is used, or if specifically identified as being for general district operations, in which case Fund 10 is used. Proceeds are not to be recorded in Fund 10 without consulting the DPI.
874  **State Trust Fund Loans**  
State trust fund loan proceeds from borrowing under chapter 24 of the statutes. The proceeds and their use recorded in Fund 40 unless used for refinancing, in which case Fund 30 is used, or if specifically identified as being for general district operations, in which case Fund 10 is used. Proceeds are not to be recorded in Fund 10 without consulting the DPI.

875  **Long-Term Bonds**  
Proceeds from borrowing by issuing bonds under Wis. Stats. s. 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 a pension and other employee benefit trust fund for future payment of “other post-employment benefits” and supplemental pension type (stipends) benefits provided separately from a defined benefit pension plan. This includes post-retirement insurance, HRA/HSA, stipends and other benefits that are valued in an OPEB actuarial study.

952  **Plan Member Contributions—OPEB**  
Amounts received from retirees for their portion of insurance premiums toward “other post-employment benefits”.

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

954  **Plan Member Contributions—Pension**  
Amounts received from plan members for their portion of pension benefits.

955  **District Contribution—HRA**  
Contribution from district funds to a pension and other employee benefit trust fund for district contributions for benefits that are not included in an actuarial study. This could be for both active employee current benefits and for pay as you go retiree benefits. There must exist an irrevocable trust for these to be accounted for in Fund 73.
957  Unrealized Gains on Investments
Unrealized gains incurred in connection with Fund 72 and Fund 73 investments only. Realized gains on investments in other funds are reported using Source code 280.

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

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

961  Cash
Adjustment resulting from irreconcilable variance in cash accounts.

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

964  Insurance Claims and Reimbursements
Proceeds from insurance settlements for non-capital losses. Record insurance rebate “dividends” or refunds of prior year insurance premiums under Source 971. Proceeds that can be directly related to a Special Education employee may be coded to Fund 27. Workers compensation reimbursements are recorded here.

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

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

969  Other Adjustments
Record here other adjustments not provided for elsewhere. Adjustments resulting from trade-ins of equipment acquired pursuant to a capital lease would be included here.

970  Refund of Disbursement
Refund related to expenditure, typically prior year.

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

972  Property Tax and General Aid Refund
Refund related to prior year expenditure coded to object 972. Also included are general aid refunds and taxpayer levy refunds. Refunded delinquent personal property taxes are recorded here. Receipts for “Sharing of Non-Manufacturing Omitted Property Taxes” are also coded here. Revenues coded to this account do not affect shared cost in the general aid computation.

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

990  Miscellaneous
Any revenue not required to be reported elsewhere. Includes land use penalty received from municipalities, credit fee revenue, and timber sales revenue. Also included are restitution payments received, liquidated damages received, and settlement proceeds from a lawsuit. Flex Plan forfeitures and HRA forfeitures for terminated non-vested employees are also recorded here.
Chapter 10 OBJECT DIMENSION SUMMARY

100 SALARIES

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

200 EMPLOYEE BENEFITS

210 Retirement
  211 Employee’s Share Paid by Employer
  212 Employer’s Share
  218 Contribution to Employee Benefit Trust
  219 Other Employee Benefits

220 Social Security
  222 Employer’s Share
  229 Other

230 Life Insurance

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

250 Other Employee Insurance
  251 Income Protection
  252 Automobile
  253 Homeowner’s
  254 Worker’s Compensation
  259 Miscellaneous Employee Insurance

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

310 Personal Services
   311 IEP Personal Purchased Medical Services

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

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

340 Travel
   341 Pupil Transportation
   342 Employee Travel
   343 Contracted Service Travel
   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 Internet Access
   359 Other Communications

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

370 Payment to Non-Governmental Agencies and Individuals
   371 Instructional Payments to Private Vendors
   372 Instructional Payments to District Authorized Charter Schools
   373 Instructional Payments to Private Schools
   374 Instructional Payments to Individuals
   379 Instructional Payments to Other Non-Governmental Entities
380 Intergovernmental Payments for Services
381 Payment to Municipality
382 Payment to a Wisconsin School District
383 Payment to a CCDEB
384 Payment to a non-Wisconsin School District
385 Payment to County
386 Payment to CESA (Services only)
387 Payment to State
388 Payment to Federal Government
389 Payment to WTCS District
(Refer to definitions regarding mandatory usage of Objects 382, 384, 385, 386, and 387.)

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
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
439 Other Instructional Media

440 Non-Capital Equipment
443 Containers
444 Furnishings
445 Measuring Devices
446 Tools & Implements
449 Other Non-Capital Equipment

450 Resale Items

460 Equipment Components

470 Textbooks & Workbooks
471 Textbooks
472 Workbooks
473 Sheet Music
479 Other Instructional Books

480 Non-Capital Technology
481 Technology Supplies
482 Non-Capital Technology Hardware
## Non-Capital Software

### Other Non-Capital Items

## CAPITAL OBJECTS

### Sites
- **Site Purchase**

### Site Components
- **Site Improvements Addition**
- **Site Improvements Replacement**

### Buildings
- **Building Acquisition**

## Building Components

### Equipment/Vehicle -- Initial Purchase
- **Equipment/Vehicles -- Not Depreciated**
- **Equipment/Vehicles -- Group Depreciation**
- **Equipment/Vehicles -- Individually Depreciated**

### Equipment/Vehicle -- Replacement
- **Equipment/Vehicles -- Replacement -- Not Depreciated**
- **Equipment/Vehicles -- Replacement -- Group Depreciation**
- **Equipment/Vehicles -- Replacement -- Individually Depreciated**

### Technology
- **Technology Related Hardware**
- **Technology Software**

## DEBT RETIREMENT

### Principal
- **Long-Term Note Principal**
- **State Trust Fund Loan Principal**
- **Long-Term Bond Principal**
- **TEACH Loan Principal**
- **Land Contract Principal**
- **Capital Lease Principal**

### Interest
- **Temporary Note Interest**
- **Long-Term Note Interest**
- **State Trust Fund Loan Interest**
- **Long-Term Bond Interest**
- **TEACH Loan Interest**
- **Land Contract Interest**
- **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  Workers’ Compensation
   714  Fidelity Bond Premiums
   715  District Multiple Coverage
   716  District Student Insurance
   719  Other District Insurance

   720  Judgments and Settlements

   730  Unemployment Compensation

   790  Other Insurance and Judgments

800  TRANSFERS

   810  General

   820  Special Projects
   823  TEACH Fund
   827  Special Education Fund

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

   840  Capital Projects
   846  Capital Improvement Trust Fund

   850  Food Service

   890  Cooperatives Fund
   899  Other Cooperatives Fund

900  OTHER OBJECTS

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

- District Dues/Fees
- Employee Dues/Fees
- Pupil Dues/Fees
- Special Assessments
- Other Dues/Fees

Reorganization Settlement paid to others

Adjustments

- Cash
- Inventory
- Realized Losses on Investments
- Self-funded Health Benefit Cost Adjustment
- Other Adjustments

Refund of Revenue

- Refund payment
- Property Tax Chargeback and General Aid Payments

Medical Service Reimbursement Transmittal

- Medicaid Receipts Transmitted to Others
- Other Medical Reimbursements Transited to Others

Miscellaneous

- Trust Fund Expenditures
- Trust Fund Disbursements—Pension
- Trust Fund Disbursements—HRA
- Trust Fund Disbursement—Implicit Rate Subsidy
- Trust Fund Disbursement—TSA and Other Miscellaneous Benefits
- Custodial Expenditures
- Unrealized Losses on Investments (Fund 72 and 73 only)
- Other Miscellaneous
Chapter 11 OBJECT DEFINITIONS

100 SALARIES
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
The gross amount (i.e. the amount before deductions) paid to district employees. Include here salary and wage payments for paid time off for sick leave, vacation, holidays, sabbaticals, etc. Lump sum payments to former employees such as payoff of accumulated vacation or sick leave is coded to Object 290 “Other Employee Benefits.” Payroll related benefits such as insurance, FICA, retirement are coded under Object 200 “Employee Benefits.” Amounts paid to individuals not considered district employees for personal services are recorded in the 300 object “Purchased Services” series. Stipends paid to district employees are recorded here.

200 EMPLOYEE BENEFITS

210 RETIREMENT
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
Retirement contributions paid by district. Include here payments to the Wisconsin Retirement System and payments to defined benefit pension plans established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

211 RETIREMENT—EMPLOYEE SHARE PAID BY EMPLOYER
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
Employer contributions to the Wisconsin Retirement System for the portion which is the employee share.

212 RETIREMENT—EMPLOYER’S SHARE
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
Employer portion of contributions to the Wisconsin Retirement System.

218 RETIREMENT—CONTRIBUTION TO EMPLOYEE BENEFIT TRUST
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
Employer contributions to a Fund 73 trust for OPEB (Other post-employment benefits) or pension payments. Contributions are allocated to the Functions of active plan participants. If the contribution exceeds the Annual Required Contribution (ARC) the amount of the excess over the ARC gets recorded in Function 292000. Revenue in Fund 73 gets coded to Source 951 for OPEB and Source 953 for pension.

219 RETIREMENT—OTHER EMPLOYEE BENEFITS
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
Employer payment of other employee benefits. Defined contribution HRA plan contributions or TSA contributions funded into an irrevocable account while active employee, for future use in retirement, would be coded here if not included in the actuarial study.

220 SOCIAL SECURITY
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.*
Employer’s share of Social Security (“FICA” and Medicare) paid by the district.
230 LIFE INSURANCE
Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.
Life insurance premiums paid on behalf of employees by district.

240 HEALTH INSURANCE
Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.
Health insurance premiums paid on behalf of employees by district. If the district has a self-funded health benefit plan, this account will be the actual incurred cost, including an estimate for incurred but not reported claims. Detail Object 249 is to be used to account for contributions to an active employee current HRA/HSA benefit.

250 OTHER INSURANCE
Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.
Other insurance premiums such as income protection, automobile insurance for employee owned vehicles, homeowners or renters insurance paid on behalf of employees by district.

290 OTHER EMPLOYEE BENEFITS
Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.
Included here are amounts for tuition reimbursement paid to or on behalf of employees, 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. Only non-itemized travel costs are recorded in Object 310. Itemized travel expenses are recorded in object 343 “Contracted Service Travel.” Stipends for both instructional and support services paid by the district to non-district employees are recorded here. Payments for contracted instructional services should be coded to the appropriate 400000 series account using Objects 370 through 389. Conference registration fees are recorded here; however, conference registration costs paid to CESA are coded using Object 386.

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

321 TECHNOLOGY RELATED REPAIRS AND MAINTENANCE
Used only with functions and sub-functions 221500, 254410, and 295000.
Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. personal computers and servers).

322 RENTALS OF COMPUTERS AND TECHNOLOGY RELATED EQUIPMENT
Expenditures for renting computers and technology related equipment for both temporary and long-range use.
324   NON-TECHNOLOGY RELATED REPAIRS AND MAINTENANCE
Used only with functions and sub-functions in the 253 000, 254 200, 254 300, 254 410, 254 490, 254 500, 254 900, 
256 500, 256 600, 257 000, 310 000 and 390 000 series.
Contracts and agreements covering the upkeep of buildings and non-technology equipment.

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

326   SITE RENTAL
Sites (land space) 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’ or ‘installment 
purchase’ is coded to Object 531.

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

330   UTILITIES (Reported in Fund 10)
Services usually provided by utility companies. If the district furnishes its own utility services, such as water or sewerage, the 
cost of providing such services are recorded under other object accounts such as salaries, benefits, supplies, etc. as appropriate.
This account is the total of Object 331 through 339. Telephone service is coded to Object 350.

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

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

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

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

335   GAS-OTHER THAN HEAT
Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.
Expenditures for natural or LP gas for cooking or other uses other than heat. LP gas used for vehicle operation is 
recorded under Object 348 “Vehicle Fuel.”
336 ELECTRICITY OTHER THAN HEAT
*Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.*
Expenditures for electricity for cooking or other uses other than heat.

337 WATER
*Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.*
Expenditures for water service.

338 SEWERAGE
*Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.*
Expenditures for sewerage service.

339 OTHER UTILITIES
*Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series.*
Expenditures for purchased utility services not required to be recorded elsewhere. Telephone, television and Internet connection expenditures are recorded in Object 350. Include here the cost of fees assessed by municipalities for storm water run-off.

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

341 PUPIL TRAVEL
*Used with all functions and sub-functions in the 256 700 series.*
The cost of contracted pupil transportation between home and school, for field trips, spectator buses, extracurricular activities. Include transportation cost for students between school sites.

342 EMPLOYEE TRAVEL
*Used with all functions and 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 advertising, commercial photography, postage, printing, telephone, educational television and radio, and Internet access.

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

370 PAYMENT TO NON-GOVERNMENTAL 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
Payments to other governmental units for services.

381 PAYMENT TO MUNICIPALITY
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 435 000, 437 000, 490 000 series.
Payments to cities, villages, townships, and other local units of government other than counties. Include here payments for site improvements such as curb and gutter, sidewalks, etc. installed by a municipality and charged to district as a special assessment. Payments for tax levy chargebacks are coded to object 972 “Non-Aidable Refund Payment.”

382 PAYMENT TO WISCONSIN SCHOOL DISTRICT
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 000, 490 000 series.
Payments to other Wisconsin school districts for services. This includes aid adjustments completed by the DPI for Open Enrollment and Tuition Waivers. The excess costs paid as a result of the SPED Open Enrollment financial statement should be recorded to Fund 27. Revenue transits are coded to Object 930 “Revenue Transits”. Reorganization settlements are coded to object 950 “Reorganization Settlement”. Medical insurance transmittals are recorded to object 980 “Medical Service Reimbursement Transmittal”.

383 PAYMENT TO CCDEB
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series.
Payments to a County Children with Disabilities Education Board “CCDEB” for services.

384 PAYMENT TO NON-WISCONSIN SCHOOL DISTRICT
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 435 000, 437 000, 490 000 series.
Payments to school districts located outside Wisconsin for services.

385 PAYMENT TO COUNTY
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series
Payments to a county for services. Payments to a County Children with Disabilities Education Board for services are recorded under object 383 “Payment to CCDEB”.

386 PAYMENT TO CESAS
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series
Payments to a Cooperative Educational Service Agency “CESA” for services. Includes payments to CESAs for conference registration costs. “Non-Capital” and “Capital” objects purchased from a CESA are to be recorded in the
400 and 500 Object series. Payments for a state trust fund loan incurred by a CESA on behalf of the district are to be coded to objects 674 “State Trust Fund Loan - Principal” and 684 “State Trust Fund Loan - Interest.”

387 PAYMENT TO STATE
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series.
Payment to state agencies, including the university system, for services. This includes aid adjustments completed by the DPI for Parental School Choice Programs, Special Needs Scholarship Program, and Challenge Academy. This also includes Commodity handling charges with Function 257 000.

388 PAYMENT TO FEDERAL GOVERNMENT
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, Obj 38420 00, 433 000, 435 000, 437 000, 490 000 series.
Payments to federal government for services.

389 PAYMENT TO WTCS
Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series.
Payments to Wisconsin technical college districts for services.

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, equipment, or technology related. 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. If the expenditure is technology related, use Object 321, 322, 360, 480, 581, or 582.

440 NON-CAPITAL EQUIPMENT
Used with all functions and sub-functions except those in the 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.
Items that have the characteristics of equipment but with a small unit cost (items less than the district’s capitalization threshold) that makes it infeasible to maintain property records on an individual item basis. Included here are containers, desks and other building furnishings, measuring devices, tools and equipment. If any non-capital equipment is considered technology-related, record to Object 480. If the purchase is 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. Technology related computer components such as modems, drives, boards, etc. acquired as individual items and incorporated into the unit after the unit has been placed in service should be coded to Object 480.

470 TEXTBOOKS AND WORKBOOKS
*Used only with functions and sub-functions in the 100 000, 300 000 series.*
Books (including workbooks), other than library and reference, acquired for instructional use. The cost of textbook rebinding and repair is also included here. Library books are coded under Object 432, “Library Books.”

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

490 OTHER NON-CAPITAL ITEMS
*Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.*
Other non-capital object items not required to be coded elsewhere. Include here media rentals. Also include here books, periodicals, such as newspapers, professional association or trade journals, and other media not used for instruction or media center purposes. Instructional or media center items are recorded under Object 430.

500 CAPITAL OBJECTS

510 SITES (Reported in Funds 10 & 40)
Include here the value of land and improvements acquired for district purposes. Included here also is the value of existing buildings that are removed to prepare the site for another purpose. Land that is acquired along with a building where the intention of the purchase is to acquire the building for district use, rather than the site, should be coded to Object 530 "Buildings".

511 SITE PURCHASE
*Used only with functions in the 255 000 series.*
Land and improvements purchased for district purposes. Include also here the value of existing buildings that are removed to prepare the site for another purpose. Land that is acquired along with a building where the intention of the purchase is to acquire the building for district use, rather than the site is coded to Object 531, “Building Acquisition”.

520 SITE COMPONENTS (Reported in Funds 10, 27 & 40)
Include here items such as curb and gutter, sidewalks, driveways, flagpoles, installed playground equipment, trees and bushes. This account is used when the improvement is installed by district staff or district purchased for installation by a contractor.

521 SITE IMPROVEMENTS ADDITION
*Used only with functions in the 255 000 series.*
The purchase cost of items such as curb and gutter, sidewalks, driveways, flagpoles, playground equipment, trees and bushes when initially installed. This account is used when the item is installed by district staff or district purchased for installation by a contractor. Site improvements (e.g. street improvements, curb and gutter) installed by a municipality and charged to district as a special assessment are coded to Object 381, “Payment to Municipality.” Installed items provided by a contractor are coded to Object 327, “Construction Services.”
522 SITE IMPROVEMENTS REPLACEMENT
*Used only with functions in the 255 000 series.*
The purchase cost of items such as curb and gutter, sidewalks, driveways, flagpoles, playground equipment, trees and bushes when replacing currently installed items. This account is used when the item is installed by district staff or district purchased for installation by a contractor. Site improvements (e.g. street improvements, curb and gutter) installed by a municipality and charged to district as a special assessment are coded to Object 381, “Payment to Municipality.” Installed items provided by a contractor are coded to Object 327, “Construction Services.”

530 BUILDINGS (Reported in Funds 10, 27 & 40)
Expenditures for existing buildings acquired by the district are included here. Buildings constructed for the district by a contractor are coded to Object 327, "Construction Services".

531 BUILDING ACQUISITION
*Used only with functions in the 255 000 series.*
Expenditures for existing buildings acquired by the district. Buildings constructed for the district by a contractor are coded to Object 327, “Construction Services”.

540 BUILDING COMPONENTS (Reported in Funds 10 & 40)
Building components are items such as heating and ventilating systems, lockers, lighting fixtures installed by district staff or district purchased for installation by a contractor. Installed components provided by a contractor are coded to object 327 "Construction Services".

541 BUILDING IMPROVEMENTS ADDITION
*Used only with functions in the 255 000 series.*
Original acquisition of items such as heating and ventilating systems, lockers, and lighting fixtures installed by district staff or purchased for installation by a contractor. Installed items provided by a contractor are coded to Object 327 “Construction Services.”

542 BUILDING IMPROVEMENTS REPLACEMENT
*Used only with functions in the 255 000 series.*
Purchase of items such as heating and ventilating systems, lockers, and lighting fixtures purchased for replacement purposes, either installed by district staff or by a contractor. Items purchased and installed by a contractor are coded to Object 327 “Construction Services.”

550 EQUIPMENT/VEHICLE — INITIAL PURCHASE
*Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.*
Expenditures for equipment (including vehicles) that are not replacing existing items. Items of a permanent or enduring nature that are sufficiently expensive to warrant identification and maintaining individual property control records or are required to be recorded as fixed asset pursuant to district’s capitalization threshold.

*For Federal grant purposes assets must be inventoried if cost is $5,000 or larger even if the district’s capitalization threshold is higher.*

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.
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.

EQUIPMENT/VEHICLE REPLACEMENT

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

Expenditures for equipment (including vehicles) that are replacing existing items. Items of a permanent or enduring nature that are sufficiently expensive to warrant identification and maintaining individual property control records or are required to be recorded as fixed asset pursuant to district’s capitalization threshold.

*For federal grant purposes assets must be inventoried if cost is $5,000 or larger even if the district’s capitalization threshold is higher.*

The following sub-accounts are optional at district.

**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.

**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.

**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.

TECHNOLOGY RELATED HARDWARE

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

TECHNOLOGY SOFTWARE

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

DEBT RETIREMENT

PRINCIPAL (Reported in Funds 30, 38, 50)

The total of principal expenditures accounts 673 through 678. Fund 50 only allows for capital lease.

LONG-TERM NOTE PRINCIPAL

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

Principal payments on promissory notes issued per Wis. Stats. s. 67.12(12).
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.

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.

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.

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.

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.

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

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.

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.

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.

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.

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.

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.

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 recorded in Object 693.

700 INSURANCE AND JUDGMENTS

710 INSURANCE (Other Than Employee Benefits)
Used only with functions and sub-functions in the 256 800, 270 000 series
Insurance coverage provided the district that is not employee benefits. Include here expenditures for workers’ compensation.

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

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

713 WORKERS’ COMPENSATION
Expenditures for workers’ compensation insurance to protect the district against disability claims by employees are recorded here.

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

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

716 DISTRICT STUDENT INSURANCE
Expenditures for student accident and/or health insurance are recorded here.

719 OTHER DISTRICT INSURANCE

720 JUDGMENTS
Used only with 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 REVENUE FUNDS

823  TRANSFER TO TEACH FUND
Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the TEACH Fund.

827  TRANSFER TO SPECIAL EDUCATION FUND
Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the Special Education Fund.

830  TRANSFER TO DEBT SERVICE FUNDS

838  TRANSFER TO NON-REFERENDUM DEBT FUND
Used only with 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

846  TRANSFER TO CAPITAL IMPROVEMENT TRUST FUND
Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the Capital Improvement Trust 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 COOPERATIVES FUND

899  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 Wisconsin Interscholastic Athletic Association (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 special education aid is coded to object 936.

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.

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.

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

950 REORGANIZATION SETTLEMENT PAID TO OTHERS
Used only with 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 72 or 73 investments which use Object 998.

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. Uncollectible revenues previously recorded as a receivable should be recorded here.
970 REFUND OF 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. Include repayments of Medicaid resulting from a prior year Medicaid settlement.

972 PROPERTY TAX CHARGEBACK AND GENERAL AID PAYMENTS
Used 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 general aid formula. Included here are refunds of state general aid and property taxes (e.g. “property tax chargebacks” and payments to the State of WI for exceeding revenue limits). Expenditures coded to this account do not affect shared cost in the general aid computation.

980 MEDICAL SERVICE REIMBURSEMENT TRANSMITTAL

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

989 OTHER MEDICAL 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 that are not included in the OPEB actuarial study. There must exist an irrevocable trust for these to be accounted for in Fund 73.

994 TRUST FUND DISBURSEMENT—IMPLICIT RATE SUBSIDY
Used only with 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 that are not included in the OPEB actuarial study.

997 CUSTODIAL EXPENDITURES
Used only with functions and sub-functions in the 440000 series.
Expenditures for which the district is making custodial payments in Fund 60.
998  UNREALIZED LOSSES ON INVESTMENTS
*Used with Function 420000 in Funds 72 and 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 72 and 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

710 000  CURRENT ASSETS

711 000  Cash
  711 100  Cash on Deposit
  711 200  Cash on Hand
  711 300  Cash with Fiscal Agent

712 000  Investments
  712 100  Certificates of Deposit
  712 200  Savings Accounts/State Investment Pool
  712 300  Government Securities
  712 400  Repurchase Agreement

713 000  Receivables
  713 100  Taxes Receivable
  713 200  Accounts Receivable
  713 300  Interest Receivable

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**

**810 000 CURRENT LIABILITIES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>811 000</td>
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<td>Accounts Payable</td>
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<td>811 400</td>
<td>Construction Contracts Payable</td>
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<td>811 500</td>
<td>Matured Long-Term General Obligation Debt Payable</td>
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<td>Matured Long-Term Debt Payable - Principal</td>
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<td>Matured Long-Term Debt Payable - Interest</td>
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<td>Withholdings and Related District Fringes Payable</td>
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<td>811 611</td>
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<tr>
<td>811 612</td>
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<td>State Teachers Retirement Fund</td>
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<td>Wisconsin Retirement Fund</td>
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<td>811 629</td>
<td>Other Retirement Deductions</td>
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<td>Union Dues Deductions Payable</td>
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<td>Employees' Savings Deductions Payable</td>
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<td>Tax Sheltered Annuity Deductions Payable</td>
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<td>813 410</td>
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<td>813 420</td>
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<th>Health Reimbursement Arrangements (HRAs) Deposits</th>
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| 849   | 000 | Other Long-Term Liabilities                |

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| 910   | 000 | INVESTMENT IN FIXED ASSETS                |

| 930   | 000 | FUND BALANCE                              |

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<th>Non-spendable Fund Balance</th>
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<td>Restricted Fund Balance: Self Insurance</td>
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<td>Restricted Fund Balance: Contractual Obligations</td>
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<td>Restricted Fund Balance: Unspent Common School Fund Revenues</td>
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<td>Restricted Fund Balance: Debt Refinancing</td>
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<td>Restricted Fund Balance: Debt Service Retirement</td>
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<td>Restricted Fund Balance: Food Service Programs</td>
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<td>Restricted Fund Balance: Custodial Funds</td>
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<td>Restricted Fund Balance: Elderly Nutrition Programs</td>
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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 sub-funds within the funds.

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

<table>
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<tr>
<th>ASSETS</th>
<th>700 000 series</th>
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</thead>
<tbody>
<tr>
<td>LIABILITIES</td>
<td>800 000 series</td>
</tr>
<tr>
<td>EQUITY</td>
<td>900 000 series</td>
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</tbody>
</table>

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 that the school district expects to pay within a year.

811 000 Payables

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

811 100 Temporary Notes Payable

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

811 200 Accounts Payable

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

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

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

811 300 Judgments Payable

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

811 400 Construction Contracts Payable

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

811 500 Matured Long-Term Debt Payable

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

811 510 Matured Long-Term Debt Payable - Principal

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

811 520 Matured Long-Term Debt Payable - Interest

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

811 600 Withholdings and Related District Fringes Payable
Payroll deductions from employees' salaries and wages and related district fringes are credited to the applicable accounts in this series when payrolls are recorded. Also included are flexible spending plan deposits (optional Account 811690).

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

811 700  Accrued Interest Payable

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

811 800  Accrued Payroll Payable

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

811 900  Unused Vested Employee Benefits

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

812 000  Due to Other Funds

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

813 000  Due to Other Governments

Amounts owed to other units of government.

814 000  Due to Student Organizations

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

815 000  Deposits Payable

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

815 100  Self-Funded Premium Deposits

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

815 110  District Share

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

815 120  Employee Share
The June 30 balance in this account is to equal the amount withheld from employees for health benefits prior to June 30 but which will be used to fund coverage after that date.

815 130 Non-Employee Share

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

815 200 Health Reimbursement Arrangements (HRAs) deposits

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

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

815 900 Other Deposits Payable

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

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

816 000 Deferred Revenues

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

816 200 State Aids

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

816 300 Federal Aids

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

816 900 Other Deferred Revenues

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

817 000 Health Benefit Claims Payable
Amounts due as a result of self-funded health benefits or other formal arrangements.

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

The June 30 balance in this account 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

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

819 000 Other Current Liabilities

840 000 NONCURRENT LIABILITIES

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

842 100 Long-Term Notes Payable

The unpaid principal balance of promissory note borrowing.

842 200 State Trust Fund Loans Payable

The unpaid principal balance of state trust fund borrowing.

842 300 Long-Term Bonds Payable

The unpaid principal balance of bonds.

842 500 Land Contracts Payable

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

842 600 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 the General Long-Term Obligations Account Group.

910 000 INVESTMENT IN FIXED ASSETS

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

930 000 FUND BALANCE

935 000 Non-Spendable Fund Balance

935 100 Non-Spendable Fund Balance

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

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

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

936 000 Restricted Fund Balance

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

936 110 Fund Balance Restricted for Self-Insurance

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

936 120 Fund Balance Restricted for Contractual Obligations

936 130 Fund Balance Restricted for Unspent Common School Fund Revenues

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

936 310 Fund Balance Restricted for Debt Refinancing

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

936 320 Fund Balance Restricted for Other Debt Service Retirement
The amount of debt service fund balance not required to be coded to account 936 310 “Fund Balance Restricted for Debt Refinancing.”

936 500 Fund Balance Restricted for Food Service Programs

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

936 600 Fund Balance Restricted for Custodial Funds

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

936 800 Fund Balance Restricted for Elderly Nutrition Programs

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

936 900 Other Restricted Fund Balance

937 000 Committed Fund Balance

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

937 900 Other Committed Fund Balance

938 000 Assigned Fund Balance

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

938 900 Other Assigned Fund Balance

939 000 Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for the general fund only. It is also where negative residual amounts for all other governmental funds would be reported. (Total of 939100-939900)

939 100 Unassigned Fund Balance: Revenue Stabilization

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

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

Cash reserves maintained to eliminate or lessen the need for temporary borrowing. Pursuant to GASB 54 this classification does not meet the criteria to be classified as either committed or assigned. (used for local use only)
939 300 Unassigned Fund Balance: Contingencies

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

939 400 Unassigned Fund Balance: Emergencies

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

939 900 Unassigned Fund Balance: Other

The residual fund balance classification not otherwise classified. Unassigned fund balance is reported to DPI using only this account.