



FPP: Chart of Accounts Discussion Item:

1. Question or Issue:

The F-33 Annual Survey Of School System Finances is collected by the US Census Bureau jointly with the National Center for Education Statistics (NCES). New reporting elements were added within section Part X Exhibits Of Selected Items. The reporting elements are utilities and energy services, technology-related supplies and purchased services and technology-related equipment.

2. Any Prior FPP Action:

NONE

3. Discussion Points/Department Recommendation or Observations (if any)::

The new exhibit items are mainly being collected at the request of NCES due to demand that they have seen from researchers and policymakers who are looking for more information on these types of expenditures. They state that the new exhibit items will not have anything to do with funding or grant calculations. The items are being collected for informational and research purposes only. There is not expectation for a complete data collection for these items for most states for FY 2014-15 or FY 2015-16, since they were added on relatively short notice.

Recommendation to bold the following object codes, **with revision to the definitions:**

- 0410 Utility Services
- 0620 Energy
- 0432 Technology Related Repairs and Maintenance
- 0340 Technical Services
- 0530 Communications
- 0650 Electronic Media Materials
- 0734 Technology Equipment

4. FPP Action, Decision Made:

5. Further Action/Research Needed/Table for Future Meeting:

6. Effective Date:

Optional for the FY2015-16 reporting year and will be required for FY2016-17

Object Codes Requested to be Bolded

Utilities and Energy Services

0410 Utility Services: Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewer services are included here. Telephone and telegraph are not included here but are classified under object 0530 (~~or 0500~~). Energy services are classified under object 0620 (~~or 0600~~).

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

PRIOR EDITIONS ARE 2009, 2003, 1990 AND 1980

410 Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and internet services are not included here, but are classified under object 530. (Used with function 2600.)

0620 Energy: Expenditures for energy, including gas, oil, coal, gasoline, and services received from public and private utility companies.

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

620 Energy. Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

0432 Technology Related Repairs and Maintenance: Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

432 Technology-Related Repairs and Maintenance. Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 1000, 2230, and 2580.)

Technology-related supplies and purchased services

0340 Technical Services: Services to the school district which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, etc. (NCES: 0350, 0351 and 0352)

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

350 Services. Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included, for example, are data-processing services, purchasing and warehousing services, and graphic arts. (Usually used with function 2000.)

351 Data-Processing and Coding Services. Data entry, formatting, and processing services other than programming. (Usually used with functions 2110, 2230, 2240, 2410, 2510, and 2580.)

352 Other Technical Services. Technical services other than data-processing and related services. (Usually used with functions 1000–4000.)

Object Codes Requested to be Bolded

0530 Communications: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Include licenses and fees for services such as subscriptions to research materials over the Internet. Expenditures for software, both 'downloaded' and 'off-the-shelf,' should be coded to objects 0650 if supply or 0734, **if equipment purchases are in excess of the district's capitalization threshold.**

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

530 Communications. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization as determined by appendix E. (Usually used with functions 1000, 2230, 2320, 2410, or 2580.)

0650 Electronic Media Materials: Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0530 Communications.

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

Supplies—Technology Related. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles, and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730.)

Technology-related equipment

0734 Technology Equipment. Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, VCRs, Software, etc, **if related equipment purchases are in less than the district's capitalization threshold object code 0650 should be used.**

Definition Per "Financial Accounting for Local and State School Systems: 2014 Edition"

Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)