



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). For the FY 2014-15 collection, 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, but 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)~~.

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

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: 0351 and 0352)

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 0735, **if equipment purchases are in excess of the district's capitalization threshold.**

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.

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.**